

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 1883

(SENATE AUTHORS: RELPH)

DATE
03/07/2017

D-PG
1144 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; allowing the city of St. Cloud to increase the rate of certain
1.3 local taxes; amending Laws 1998, chapter 389, article 8, section 44, subdivisions
1.4 3, 4.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Laws 1998, chapter 389, article 8, section 44, subdivision 3, is amended to
1.7 read:

1.8 Subd. 3. **Food and beverage tax authorized.** (a) Notwithstanding Minnesota Statutes,
1.9 section 477A.016, or any other provision of law, ordinance, or city charter, the cities
1.10 identified in subdivision 1 may each impose by ordinance, for the purposes specified in
1.11 subdivision 5, a tax of up to one percent on the gross receipts from the on-sales of intoxicating
1.12 liquor and fermented malt beverages and the sale of food and beverages sold at restaurants
1.13 and places of refreshment within the city. The city shall define "restaurant" and "place of
1.14 refreshment" as part of the ordinance.

1.15 (b) Notwithstanding Minnesota Statutes, section 297A.99, subdivision 3, the city of St.
1.16 Cloud may by ordinance, for the purposes specified in subdivision 5, increase the tax allowed
1.17 under paragraph (a) by up to one-half of one percent.

1.18 **EFFECTIVE DATE.** This section is effective the day after the city of St. Cloud and
1.19 its chief clerical officer comply with Minnesota Statutes, section 645.021.

1.20 Sec. 2. Laws 1998, chapter 389, article 8, section 44, subdivision 4, is amended to read:

1.21 Subd. 4. **Lodging tax authorized.** (a) Notwithstanding Minnesota Statutes, section
1.22 477A.016, or any other provision of law, ordinance, or city charter, the cities identified in

2.1 subdivision 1 may each impose by ordinance, for the purposes specified in subdivision 5,
2.2 a tax of up to one percent on the gross receipts from the furnishing for a consideration of
2.3 lodging and related services by a hotel, rooming house, tourist court, motel, or trailer camp,
2.4 other than the renting or leasing of it for a continuous period of 30 days or more. This tax
2.5 is in addition to the tax authorized in Minnesota Statutes, section 469.190, and is not included
2.6 in calculating the tax rate subject to the limit imposed on lodging taxes in Minnesota Statutes,
2.7 section 469.190, subdivision 2.

2.8 (b) Notwithstanding Minnesota Statutes, section 297A.99, subdivision 3, the city of St.
2.9 Cloud may by ordinance, for the purposes specified in subdivision 5, increase the tax allowed
2.10 under paragraph (a) by up to one percent.

2.11 **EFFECTIVE DATE.** This section is effective the day after the city of St. Cloud and
2.12 its chief clerical officer comply with Minnesota Statutes, section 645.021.