

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 1998

(SENATE AUTHORS: COHEN)

DATE
03/09/2017

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1250 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to the city of St. Paul; increasing the authorized local lodging tax rate;
1.3 amending Laws 1986, chapter 462, section 31, as amended.

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

1.5 Section 1. Laws 1986, chapter 462, section 31, as amended by Laws 1991, chapter 291,
1.6 article 8, section 24, and Laws 2011, chapter 112, article 4, section 6, is amended to read:

1.7 **Sec. 31. AUTHORITY FOR TAXATION.**

1.8 Notwithstanding Minnesota Statutes, section 477A.016, or any other law, and
1.9 supplemental to the tax imposed by Laws 1982, chapter 523, article 25, section 1, the city
1.10 of St. Paul may impose, by ordinance, a tax, at a rate not greater than ~~three~~ four percent, on
1.11 the gross receipts from the furnishing for consideration of lodging and related services at a
1.12 hotel, rooming house, tourist court, motel, or resort, other than the renting or leasing of
1.13 space for a continuous period of 30 days or more. The tax does not apply to the furnishing
1.14 of lodging and related services by a business having less than 50 lodging rooms. The tax
1.15 shall be collected by and its proceeds paid to the city. Ninety-five percent of the revenues
1.16 generated by this tax shall be used to fund a convention bureau to market and promote the
1.17 city as a tourist or convention center.

1.18 **EFFECTIVE DATE.** This section is effective the first day of the calendar quarter
1.19 beginning at least 30 days after the governing body of the city of St. Paul and its chief
1.20 clerical officer timely complete their compliance with Minnesota Statutes, section 645.021,
1.21 subdivisions 2 and 3.