270C.131 EXPLORE MINNESOTA TOURISM TAX REPORT.

Within 30 days of the end of each quarter, the Department of Revenue shall provide Explore Minnesota Tourism with a quarterly report of comparisons of quarterly sales taxes collected under the Standard Industrial Classification System, or equivalent codes in the North America Industry Classification System, in the following areas:

(1) SIC 70, lodging;

- (2) SIC 79, amusement and recreation; and
- (3) SIC 58, eating and drinking.

History: 1Sp2005 c 1 art 4 s 75