

**SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION**

**S.F. No. 2708**

(SENATE AUTHORS: BAKK)

DATE  
02/03/2022

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; modifying Cook County local taxes; amending Laws 2008,  
1.3 chapter 366, article 7, section 17.

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

1.5 Section 1. Laws 2008, chapter 366, article 7, section 17, is amended to read:

1.6 Sec. 17. **COOK COUNTY; LODGING AND ADMISSIONS TAXES TAX.**

1.7 Subdivision 1. **Lodging tax.** Notwithstanding Minnesota Statutes, section 477A.016,  
1.8 or any other provision of law, ordinance, or city charter, the Board of Commissioners of  
1.9 Cook County may impose, by ordinance, a tax of up to one percent on the gross receipts  
1.10 subject to the lodging tax under Minnesota Statutes, section 469.190. This tax is in addition  
1.11 to any tax imposed under Minnesota Statutes, section 469.190, and the total tax imposed  
1.12 under that section and this provision must not exceed four percent.

1.13 ~~Subd. 2. **Admissions and recreation tax.** Notwithstanding Minnesota Statutes, section~~  
1.14 ~~477A.016, or any other provision of law, ordinance, or city charter, the Board of~~  
1.15 ~~Commissioners of Cook County may impose, by ordinance, a tax of up to three percent on~~  
1.16 ~~admissions to entertainment and recreational facilities and rental of recreation equipment.~~

1.17 Subd. 3. **Use of taxes.** The ~~taxes~~ tax imposed in ~~subdivisions~~ subdivision 1 and 2 must  
1.18 be used to fund a new Cook County Event and Visitors Bureau as established by the Board  
1.19 of Commissioners of Cook County. The Board of Commissioners of Cook County must  
1.20 annually review the budget of the Cook County Event and Visitors Bureau. The event and  
1.21 visitors bureau may not receive revenues raised from the ~~taxes~~ tax imposed in ~~subdivisions~~  
1.22 subdivision 1 and 2 until the board of commissioners approves the annual budget.

- 2.1 Subd. 4. **Termination.** The ~~taxes~~ tax imposed in ~~subdivisions~~ subdivision 1 ~~and 2~~
- 2.2 ~~terminate 15~~ terminates 30 years after ~~they are~~ it is first imposed.
- 2.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.