## Senate Counsel, Research, and Fiscal Analysis

Alexis C. Stangl, Director

Minnesota Senate Building 95 University Ave. W. Suite 3300 St. PAUL, MN 55155-1800 (651) 296-4791 www.senate.mn/scrfa



State of Minnesota

## S.F. No. 1470 – Wayzata food and beverage authorization

Author:	Senator Kelly L. Morrison
Prepared by:	Nora Pollock, Senate Counsel (651/297-8066)
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This bill authorizes the city of Wayzata to impose up to a 1% food and beverage tax on the sale of food and beverages by a restaurant or place of refreshment. Those terms would be defined by the city in the ordinance imposing the tax and would include alcoholic beverages. Tax revenues must be used for operating, maintenance, and capital expenses for city parks; operating costs to provide public safety for the city as a regional destination; and costs related to attracting and retaining downtown businesses. The city may enter into an agreement with the Department of Revenue to administer the tax. Effective upon filing of local approval with the secretary of state.