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**Senate**

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**State of Minnesota**

**S.F. No. 475 – Authorization for Woodbury lodging tax modification**

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Under current law, a city may impose by ordinance a lodging tax of up to three percent under general statutory authority. Ninety-five percent of the tax must be used for promotion of tourism in the city. This bill authorizes the city of Woodbury to dedicate up to two-thirds of lodging tax revenue to fund capital improvements to public recreational facilities. The remaining one-third must be used for tourism promotion. Effective upon filing of local approval with the secretary of state.