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**Senate**

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**State of Minnesota**

**S.F. No. 52 – Cook County lodging tax modification**

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This bill removes the authority for Cook County to impose an admissions tax and modifies the authorization for the Cook County lodging tax. Cook County is authorized to impose an up to 1% lodging tax, in addition to the up to 3% lodging tax that may be imposed under general statutory authority. The up to 1% lodging tax must be used to fund a county event and visitors bureau. This bill extends the expiration date for lodging tax from 15 years after first imposed to 30 years after first imposed. Effective the day following final enactment.