

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

S.F. No. 258

(SENATE AUTHORS: WESTLIN)

DATE
01/12/2023

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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; local lodging taxes; removing the expiration date of the local
1.3 lodging tax imposed by the city of Plymouth; amending Laws 2019, First Special
1.4 Session chapter 6, article 6, section 25.

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

1.6 Section 1. Laws 2019, First Special Session chapter 6, article 6, section 25, is amended
1.7 to read:

1.8 **Sec. 25. CITY OF PLYMOUTH; LOCAL LODGING TAX AUTHORIZED.**

1.9 (a) Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of
1.10 law, ordinance, or city charter, the city council for the city of Plymouth may impose by
1.11 ordinance a tax of up to three percent on the gross receipts subject to the lodging tax under
1.12 Minnesota Statutes, section 469.190. This tax is in addition to any tax imposed under
1.13 Minnesota Statutes, section 469.190, and the total tax imposed under that section and this
1.14 provision must not exceed six percent.

1.15 (b) Two-thirds of the revenue from the tax imposed under this section must be dedicated
1.16 and used for capital improvements to public recreational facilities and marketing and
1.17 promotion of the community, and the remaining one-third of the revenue must be used for
1.18 the same purposes as a tax imposed under Minnesota Statutes, section 469.190.

1.19 ~~(c) The tax imposed under this authority terminates at the earlier of: (1) ten years after~~
1.20 ~~the tax is first imposed; or (2) December 31, 2030.~~

1.21 **EFFECTIVE DATE.** This section is effective the day following final enactment.