



7600 Young's Bay Dr. NW, Angle Inlet MN 56711  
218-223-8031

The Hon. Ann Rest  
75 Rev. Dr. Martin Luther King Jr. Blvd.  
Capitol, Room 328  
St. Paul, MN 55155

Dear Chair Rest and Senate Tax Committee Members,

We are writing in support of the Lake of the Woods Tourism Bureau. My family has been in the resort business at the NW Angle for around 100 years. The Tourism Bureau has been a great help to us, drumming up business and new guests. The Bureau has facilitated many relationships with the border patrol, customs, the DNR, etc. We feel it has been an asset in many ways.

Thank you,  
Richard McKeever  
Owner, Young's Bay Resort



218-634-2836  
218-634-2509 (FAX)  
lorene\_h@co.lotw.mn.us



# LAKE OF THE WOODS COUNTY

**Lake of the Woods County Auditor/Treasurer**

**Lorene G Hanson**  
206 8<sup>th</sup> Ave SE, Suite 260  
Baudette, MN 56623

The following Resolution was offered by Commissioner Ed Arnesen, seconded by Commissioner Jon Waibel and carried unanimously to approve the following:

## **Lake of the Woods Lodging Tax Collection RESOLUTION NO. 23-01-04**

**WHEREAS**, counties in Minnesota are not authorized to impose a local lodging tax, pursuant to Minnesota Statutes 469.190, except in the cases of joint powers agreements and on behalf of unorganized township where the county board acts as the unorganized township's board; and,

**WHEREAS**, such a tax of 3% was imposed in certain areas in Lake of the Woods County beginning in 1989, and continues to the present day, but is now only imposed in the unorganized townships of Lake of the Woods County, and the City of Baudette no longer participates in the Tourism Bureau funded by the local lodging tax but may instead impose a separate lodging tax pursuant to Minnesota Statute 469.190; and,

**WHEREAS**, the revenue raised since the lodging tax's original inception and the accompanying advertising has resulted in the area becoming an international star in recreational fishing, which in turn has significant impact on businesses throughout northern Minnesota and neighboring counties; and,

**WHEREAS**, the body of water named "Lake of the Woods", is under the jurisdiction of Lake of the Woods County until Canadian waters, and is not under the jurisdiction of any city, municipality, or township. A county-wide lodging tax clears up any jurisdictional question imposing a lodging tax on facilities located on the ice during the winter months; and,

**WHEREAS**, the vast majority of all taxes collected are related resorts and fishing, including ice fishing houses that provide lodging; and,

**WHEREAS**, the purpose of the lodging tax is to raise revenue to fund a local tourism bureau for the purpose of marketing and promoting the County of Lake of the Woods.

**NOW THEREFORE BE IT RESOLVED**, that the Lake of the Woods County Board of Commissioners seeks special legislation authorizing the County to impose a tax of up to three percent (3%) on gross receipts subject to the same rules and laws as the lodging tax allowed under Minnesota Statutes section 469.190. The county-wide tax would not be imposed on any lodging facilities located within the City of Baudette.

*I certify that this is a true and complete copy of the original thereof, which is on file and of record in the Office of the County Auditor/Treasurer, Lake of the Woods County, Minnesota.*

*DATED at Baudette, Minnesota this 24<sup>th</sup> day of January 2023.*

  
\_\_\_\_\_  
Lorene Hanson, County Auditor/Treasurer

(SEAL)

218-689-5521  
218-634-2509 (FAX)  
edarnesen@gmail.com



## **LAKE OF THE WOODS COUNTY**

**Lake of the Woods County Commissioners**

**Ed Arnesen, Chair**  
**206 8<sup>th</sup> Ave SE Suite 260**  
**Baudette, MN 56623**

April 11, 2023

The Honorable Ann Rest  
75 Rev Dr Martin Luther King Jr Blvd  
Capitol, Room 328  
St. Paul, MN 55155

Dear Chair Rest & Senate Tax Committee Members:

I am writing this letter on behalf of the Lake of the Woods County Board of Commissioners in support of a local lodging tax in Lake of the Woods County, pursuant to Minnesota Statutes.

The Lake of the Woods County is seeking special legislation authorizing the County to impose this tax. The tax of up to three percent (3%), would be a County-Wide Lodging Tax, including all land and water and would exclude any lodging facilities within the City of Baudette.

In 1989, the County and the City of Baudette jointly imposed a 3% lodging tax which was limited to certain areas of the county. Recently, the City of Baudette has chosen to no longer participate in the original agreement as it was set up. Therefore, the reason for the County to pursue, on its' own, the County-Wide Lodging tax, with the exception of the City of Baudette.

The County recognizes that by having a lodging tax to create revenue to fund a local Tourism Bureau and its marketing and promoting of the County, the County has become known nationwide for its fishing and tourism destination. In addition, the County is recognized as the most northern point in the contiguous lower United States. This recognition helps the whole county, community and its neighboring counties.

Lake of the Woods County is the youngest county in the State of Minnesota. Since the beginning of inception in 1923, it has been strong in tourism with its' fishing on the Lake of the Woods, which in addition, borders international waters with Canada.

The continuation of the lodging tax, with the adjustment in the areas of collecting the lodging tax, would help to continue to promote and preserve the recognition of the County of Lake of the Woods.

Please accept this letter of support from the Lake of the Woods County Board of Commissioners in support of special legislation imposing a Local Lodging Tax. A tax of up to three percent (3%) on gross receipts, subject to the same rules and laws as the lodging tax allowed under Minnesota Statutes 469.190. The county-wide lodging tax, would be inclusive of all land and water, with the exception of the lodging facilities within the City of Baudette.

Please do not hesitate to contact me for any further information or any questions you may have. Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ed Arnesen".

Ed Arnesen,  
Lake of the Woods County Board Chair

*Equal Opportunity Employer*

218-634-2836  
218-634-2509 (FAX)  
lorene\_h@co.lotw.mn.us



## LAKE OF THE WOODS COUNTY

**Lake of the Woods County Auditor/Treasurer**

**Lorene G Hanson**  
206 8<sup>th</sup> Ave SE Suite 260  
Baudette, MN 56623

The following Resolution was offered by Commissioner Ed Arnesen, seconded by Commissioner Joe Grund and carried unanimously to approve the following:

### **Lake of the Woods Lodging Tax Collection RESOLUTION NO. 23-0301-EDA**

**WHEREAS**, counties in Minnesota are not authorized to impose a local lodging tax, pursuant to Minnesota Statutes 469.190, except in the cases of joint powers agreements and on behalf of unorganized township where the county board acts as the unorganized township's board; and,

**WHEREAS**, such a tax of 3% was imposed in certain areas in Lake of the Woods County beginning in 1989, and continues to the present day, but is now only imposed in the unorganized townships of Lake of the Woods County, and the City of Baudette no longer participates in the Tourism Bureau funded by the local lodging tax but may instead impose a separate lodging tax pursuant to Minnesota Statute 469.190; and,

**WHEREAS**, the revenue raised since the lodging tax's original inception and the accompanying advertising has resulted in the area becoming an international star in recreational fishing, which in turn has significant impact on businesses throughout northern Minnesota and neighboring counties; and,

**WHEREAS**, the body of water named "Lake of the Woods", is under the jurisdiction of Lake of the Woods County until Canadian waters, and is not under the jurisdiction of any city, municipality, or township. A county-wide lodging tax clears up any jurisdictional question imposing a lodging tax on facilities located on the ice during the winter months; and,

**WHEREAS**, the vast majority of all taxes collected are related resorts and fishing, including ice fishing houses that provide lodging; and,

**WHEREAS**, the purpose of the lodging tax is to raise revenue to fund a local tourism bureau for the purpose of marketing and promoting the County of Lake of the Woods.

**NOW THEREFORE BE IT RESOLVED**, that the Lake of the Woods County Board of Commissioners seeks special legislation authorizing the County to impose a tax of up to three percent (3%) on gross receipts subject to the same rules and laws as the lodging tax allowed under Minnesota Statutes section 469.190. The county-wide tax, including all land and water, would not be imposed on any lodging facilities located within the City of Baudette.

*I certify that this is a true and complete copy of the Lake of the Woods Economic Development Authority original minutes thereof, which is on file and of record in the Office of the County Auditor/Treasurer, in Lake of the Woods County, Minnesota.*

DATED at Baudette, Minnesota this 2<sup>nd</sup> day of March 2023.

  
Lorene Hanson, County Auditor/Treasurer

(SEAL)

612-281-8284  
218-634-2509 (FAX)  
Jonathan.waibel@hotmail.com



## **LAKE OF THE WOODS COUNTY**

**Economic Development Authority**

**Jon Waibel, President**  
206 8<sup>th</sup> Ave SE Suite 260  
Baudette, MN 56623

April 12, 2023

The Honorable Ann Rest  
75 Rev Dr Martin Luther King Jr Blvd  
Capitol, Room 328  
St. Paul, MN 55155

Dear Chair Rest & Senate Tax Committee Members:

I am writing this letter on behalf of the Lake of the Woods Economic Development Authority in support of a local lodging tax in Lake of the Woods County, pursuant to Minnesota Statutes.

The Lake of the Woods County is seeking special legislation authorizing the County to impose this tax. The tax of up to three percent (3%), would be a County-Wide Lodging Tax, including all land and water and would exclude any lodging facilities within the City of Baudette.

In 1989, the County and the City of Baudette jointly imposed a 3% lodging tax which was limited to certain areas of the county. Recently, the City of Baudette has chosen to no longer participate in the original agreement as it was set up. Therefore, the reason for the County to pursue, on its' own, the County-Wide Lodging tax, with the exception of the City of Baudette.

The 3% lodging tax has been generating approximately \$500,000 annually in revenue and has been used to fund a local Tourism Bureau with its marketing and promoting of the County. The County has become known nationwide for its fishing and tourism destination. In addition, the County is recognized as the most northern point in the contiguous lower United States. This recognition impacts the communities and businesses not only in Lake of the Woods County, but its neighboring counties and throughout northern Minnesota.


Lake of the Woods County is the youngest county in the State of Minnesota. Since the beginning of inception in 1923, it has been strong in tourism with its' fishing on the Lake of the Woods, which in addition, borders international waters with Canada.

The continuation of the lodging tax, with the adjustment in the areas of collecting the lodging tax, would help to continue to promote and preserve the recognition of the County of Lake of the Woods.

Please accept this letter of support from the Lake of the Woods Economic Development Authority in support of special legislation for Lake of the Woods County imposing a Local Lodging Tax. A tax of up to three percent (3%) on gross receipts, subject to the same rules and laws as the lodging tax allowed under Minnesota Statutes 469.190. The county-wide lodging tax, would be inclusive of all land and water in Lake of the Woods County with the exception of all lodging facilities within the City of Baudette.

Please do not hesitate to contact me for any further information or any questions you may have. Thank you.

Sincerely,

  
Jonathan Waibel,

Lake of the Woods Economic Development Authority President

*Equal Opportunity Employer*

The Hon. Ann Rest  
75 Rev. Dr. Martin Luther King Jr. Blvd.  
Capitol, Room 328  
St. Paul, MN 55155

Dear Chair Rest and Senate Tax Committee Members:

I'm writing this letter to ask for your support to keep the Lake of the Woods lodging tax in place.

Tourism is the #1 industry in Lake of the Woods County and this tax is greatly needed for Lake of the Woods County. Our resort has been in operation since 1897 and we believe this tax is extremely important for the future of our business.

Please support SF1502 for the future of tourism in our county.

Thank you,

Edward Arnesen  
Arnesen's Rocky Point







P.O. Box 719  
Baudette, MN 56623  
218-634-2202  
1-888-634-2202  
Fax: 218-634-2203

P.O. Box 371  
Littlefork, MN 56653  
218-278-6658  
1-888-258-2008  
Fax: 218-278-4748

e-mail: [nsec@wiktel.com](mailto:nsec@wiktel.com)  
[www.northstarelectric.coop](http://www.northstarelectric.coop)

April 13, 2023

RE: Lake of the Woods Tourism Bureau

To Whom it May Concern,

North Star Electric Cooperative Inc provides electricity to multiple northern Minnesota counties including Lake of the Woods, Koochiching, and St Louis.

The Lake of the Woods Tourism Bureau has been a positive advocate in promoting tourism in northern Minnesota. North Star Electric Cooperative Inc is supportive of the contributions the Lake of the Woods Tourism Bureau has made in not only promoting tourism, but also the rural growth and employment opportunities that comes with it.

Cooperatively yours,

Kevin Holen  
Interim General Manager  
North Star Electric Coop





The Hon. Ann Rest  
75 Rev. Dr. Martin Luther King Jr. Blvd.  
Capitol, Room 328  
St. Paul, MN 55155

Dear Chair Rest and Senate Tax Committee Members:

I'm writing in support of the Lake of the Woods/NW Angle Tourism Lodging tax and its benefits to the businesses and resorts of Minnesota's Lake of the Woods. For over 30 years MidWest Outdoors and Lake of the Woods Tourism have worked together to promote tourism in the area. Through the decades tourism has grown year around benefiting resorts, hotels, guides, gas stations, LP gas suppliers, bait shops, grocery, hardware and retail stores, marine and auto repair shops, bars, restaurants, real estate, builders, banks plus other business of the area and all the people who they employ. It is a very positive organization that is funded by the tourists who enjoy lodging in the area.

Best Regards  
Greg Jones  
Minnesota Representative  
Midwest Outdoors Television and Media  
1-320-248-9214



April 12, 53

The Hon. Arts Rest.  
75 Rev. Dr. Martin Luther King Jr. Blvd.  
Capital Room 328  
St. Paul, Mn. 55155

Dear Chair Rest & Senate Tax Committee members:

I am communicating with you concerning the Lodging Tax Bill coming before your committee. My wife & I have owned and operated a Resort in Lake/Woods County on Lake of the Woods for over forty-six (46) years. The 3% lodging tax has been huge over the years, especially in our earlier years, trying to improve our occupancy of our cabins, with a small budget; besides keeping our community competitive and on a fair playing field, with other Resort areas in the Midwest, and especially with our Canadian Neighbors that share the Lake with us.

Resorts in general, smaller ones, new ownership, and the community that is employed all have other businesses directly dependent on the Tourist Industry, will struggle without Lodging Tax dollars.

Please help our small community stay growing and hold onto our ability to reach out to the public to consider Lake/Woods (Minnesota) as a vacation destination!

Thank You, Nick & Deanna Painovich  
Zippel Bay Resort

N. Painovich



**Harn, Grady J.**

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**Subject:** FW: Lake of the Woods tourism bureau

**From:** Jerry's Manager <jerrysmanager@gmail.com>

**Sent:** Sunday, April 16, 2023 9:19 PM

**To:** Harn, Grady J. <gharn@larkinhoffman.com>

**Cc:** ed\_a@co.lotw.mn.us

**Subject:** Lake of the Woods tourism bureau

**This Message Is External to Larkin Hoffman.**

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To whom it may concern:

I'm writing this as an advocate for Lake of the Woods tourism bureau. I own Jerry's Restaurant at the Northwest Angle. The resort community at the Northwest Angle and islands has had vital support from Lake of the Woods tourism bureau and Joe Henry. Many guests staying at these resorts are also customers that visit Jerry's Restaurant. I believe without the support of Lake of the Woods tourism bureau and Joe Henry my business, resorts and other small businesses would suffer.

Regards,

Ryan Marvin





**Harn, Grady J.**

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**From:** Info@sunsetlodgeresort.com  
**Sent:** Sunday, April 16, 2023 8:41 PM  
**To:** Harn, Grady J.  
**Cc:** Joe Henry  
**Subject:** Re: LOTW Tourism Bureau

**This Message Is External to Larkin Hoffman.**

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To Whom it may concern,

Re: Lake of the Woods Tourism Bureau

On behalf of Sunset lodge owners and staff, we are disgusted to hear of the possibility of dissolving the Tourism Bureau. Lake of the Woods Tourism is an invaluable resource for Sunset Lodge and all businesses that operate specifically in the Northwest Angle.

Joe Henry is akin to having a full-time marketing person. I can't speak for all resorts in the Northwest Angle but almost all are family owned and operated and we simply could not afford to pay someone to do all that Joe accomplishes for us.

The tourism bureau's involvement in marketing our resorts and area as well as being involved in the conservation of Lake of the Woods cannot be matched. We find it hard to believe the action of removing Joe Henry from his position is even remotely within our best interest and find it truly short sighted.

Who would benefit from the dissolving of the tourism bureau? Large corporate enterprises that look to stomp out small, family-owned businesses? Is it in the best interest of the whole Lake of the Woods to see fewer people spending their money in our area? Is there another plan for any conservation efforts? This is all very concerning and frankly a slap in the face to all businesses that benefit from the LOTW Tourism Bureau's efforts. Please reconsider removing the funding for the bureau.

Sincerely,

Ronnie Davidson

Travis Palmquist

Samantha Palmquist



**Harn, Grady J.**

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**From:** Joe Henry <joe.henry@lakeofthewoodsmn.com>  
**Sent:** Sunday, April 16, 2023 7:00 PM  
**To:** Harn, Grady J.  
**Subject:** Fwd: Letter to Chair Rest and Senate Tax committee.

**This Message Is External to Larkin Hoffman.**

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----- Forwarded message -----

**From:** Paul Johnson <paulj257@gmail.com>  
**Date:** Thu, Apr 13, 2023 at 5:05 PM  
**Subject:** Letter to Chair Rest and Senate Tax committee.  
**To:** Joe Henry <Joe.Henry@lakeofthewoodsmn.com>

Paul Johnson  
River Bend Resort and Walleye Inn  
3343 Red Oak Rd NW  
Baudette, MN 56623

April 13th, 2023

Dear Chair Rest and  
Senate Tax Committee Members,

Re: Importance of Lake of the Woods Tourism to the resorts of Lake of Woods County

I am writing to emphasize the crucial role Lake of the Woods Tourism plays in supporting not only our local economy but also the cultural and environmental vitality of the resorts within Lake of the Woods County. As a passionate resort owner and advocate for our region's tourism, I believe it is essential for the Chair Rest and the Senate Tax Committee Members to grasp the profound impact your decisions can have on preserving and promoting our beautiful waters and its surrounding resorts.

Lake of the Woods, as you may know, draws visitors from across the nation and the world for its unparalleled fishing, breathtaking natural beauty, and vibrant wildlife. The local resorts serve as an essential point of access and accommodation for these tourists, who often return year after year to experience the unique beauty and tranquility that the lake and county provides.

The success of the resorts in Lake of the Woods County is positively affected by the marketing attempts of our tourism organization. A strong tourism industry not only bolsters the local economy but also generates additional tax revenue, which, in turn, can be used to fund essential infrastructures, education, and healthcare services.

Thank you for your time, attention, and service. I am confident that your consideration of these matters will make a significant, positive difference for the entire Lake of the Woods County community.

Sincerely,

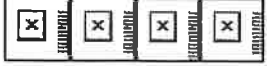
Paul Johnson



Sent from my iPhone

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Joe Henry | Executive Director | Lake of the Woods Tourism | [LakeoftheWoodsMN.com](http://LakeoftheWoodsMN.com)  
m: 320-260-7727 | office: 800-382-3474 | [Joe.Henry@LakeoftheWoodsMN.com](mailto:Joe.Henry@LakeoftheWoodsMN.com)







ANGLE OUTPOST RESORT  
8206 DAWSON RD NW ANGLE INLET, MN 56711  
218.223.8101

April 15, 2023

The Hon. Ann Rest  
75 Rev. Dr. Martin Luther King Jr. Blvd.  
Capitol, Room 328  
St. Paul, MN 55155

Dear Chair Rest and Senate Tax Committee Members,

Our family-run fishing resort has been in business since 1957. The Lake of the Woods Tourism Bureau is a supporting structure and vital component of our success for two main reasons.

First, they facilitate communications with local, state, and federal government agencies, as well as internationally with Canadian government agencies. Second, The Lake of the Woods Tourism Bureau provides essential and accurate information to our guests with respect to travel, fishing, and border crossing regulations. Having the trustworthy and professional intercession and representation of the bureau has freed us up to put our energy and time into running and operating our business.

Sincerely,

Lisa and Jason Goulet  
Owners, Angle Outpost Resort

