



**LOCAL SALES AND USE TAX  
Lake of the Woods County**

April 13, 2023

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 3172 (Green) / H.F. 3169 (Grossell)

The bill authorizes the Board of Commissioners of Lake of the Woods County to impose a tax of up to 3% on gross receipts subject to the lodging tax. The tax would not apply to any statutory or home rule city or town, or the city of Baudette, in Lake of the Woods County that imposes a lodging tax under the general authorization. The total lodging tax in the county must not exceed three percent.

The proceeds would be used to fund a new Lake of the Woods County Event and Visitors Bureau. The Board of Commissioners would be required to annually review the budget of the Bureau.

The bill would have no impact on state taxes.

Source: Minnesota Department of Revenue  
Tax Research Division  
<https://www.revenue.state.mn.us/revenue-analyses>

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