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**Senate**

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**State of Minnesota**

**S.F. No. 3172 – Lake of the Woods County lodging tax**

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This bill authorizes Lake of the Woods County to impose a lodging tax of up to three percent. The authorization does not apply to a statutory or home rule city or town located in the county that imposes a lodging tax, or to the city of Baudette. The total tax rate under existing statutory authority and this bill must not exceed three percent. Revenues from the tax must be used to fund a new event and visitors bureau established by the county Board of Commissioners to market the county. The Board must annually review the bureau's budget. The bureau may receive revenue from the tax only upon approval of the budget by the Board.

Effective upon filing of local approval with the secretary of state.