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S.F. No. 3976 – Lodging taxes and accommodations intermediaries (as proposed to be amended by the A-1 amendment)

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Section 1. Authorization. Adds a paragraph to the statute allowing local governments to impose an up to three percent lodging tax without legislative authorization to specify that the tax imposed under that statute, city charter, or special law applies to the entire amount of consideration paid to access lodging, including services provided by an accommodations intermediary. An “accommodations intermediary” is an entity that facilitates the sale of lodging and charges a room charge to a customer. Effective July 1, 2024.

Section 2. Collection. Allows a local government imposing a lodging tax under the statutory authority in section 1 to limit the required filing and remittance of the tax by an accommodations intermediary to once per calendar year, if the lodging tax is not already collected by the commissioner. The local government must inform the accommodations intermediary of the due date, which must coincide with one of the monthly filing and remittance dates required under current law, and must electronically provide an accommodations intermediary with the geographic zip code information necessary to collect the tax. Effective July 1, 2024.