

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

S.F. No. 1040

(SENATE AUTHORS: REST and Latz)

DATE
02/11/2019

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322 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; authorizing a local lodging tax for the city of Plymouth.

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

1.4 Section 1. **CITY OF PLYMOUTH; LODGING TAX.**

1.5 Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of law,
1.6 ordinance, or city charter, the city council for the city of Plymouth may impose by ordinance
1.7 a tax of up to three percent on the gross receipts subject to the lodging tax under Minnesota
1.8 Statutes, section 469.190. This tax is in addition to any tax imposed under Minnesota Statutes,
1.9 section 469.190, and the total tax imposed under that section and this provision must not
1.10 exceed six percent. Revenue from the tax imposed under this section must be dedicated and
1.11 used for capital improvements to public recreational facilities and marketing and promotion
1.12 of the community.

1.13 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
1.14 city of Plymouth and its chief clerical officer comply with Minnesota Statutes, section
1.15 645.021, subdivisions 2 and 3.