

**SENATE  
STATE OF MINNESOTA  
EIGHTY-EIGHTH LEGISLATURE**

**S.F. No. 1600**

**(SENATE AUTHORS: MILLER)**

<b>DATE</b>	<b>D-PG</b>	<b>OFFICIAL STATUS</b>
04/15/2013	1836	Introduction and first reading Referred to Taxes

1.1 A bill for an act  
 1.2 relating to taxation; local government; expanding authorization to tax camping  
 1.3 sites to include private campgrounds; amending Minnesota Statutes 2012, section  
 1.4 469.190, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2012, section 469.190, subdivision 1, is amended to read:

1.7 Subdivision 1. **Authorization.** Notwithstanding section 477A.016 or any other law,  
 1.8 a statutory or home rule charter city may by ordinance, and a town may by the affirmative  
 1.9 vote of the electors at the annual town meeting, or at a special town meeting, impose a  
 1.10 tax of up to three percent on the gross receipts from the furnishing for consideration of  
 1.11 lodging at a hotel, motel, rooming house, tourist court, or resort, other than the renting or  
 1.12 leasing of it for a continuous period of 30 days or more. A statutory or home rule charter  
 1.13 city may by ordinance impose the tax authorized under this subdivision on the camping  
 1.14 site receipts of a private or municipal campground.