

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

S.F. No. 1502

(SENATE AUTHORS: GREEN)

DATE
02/09/2023

D-PG

Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; local lodging taxes; authorizing Lake of the Woods County
1.3 to impose a local lodging tax.

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

1.5 Section 1. **LAKE OF THE WOODS COUNTY; LODGING TAX AUTHORIZED.**

1.6 (a) Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of
1.7 law, ordinance, or city charter, the board of commissioners of Lake of the Woods County
1.8 may impose by ordinance a tax of up to three percent on the gross receipts in Lake of the
1.9 Woods County, excluding the city of Baudette, subject to the lodging tax under Minnesota
1.10 Statutes, section 469.190. This tax is in addition to any tax imposed under Minnesota Statutes,
1.11 section 469.190, and the total tax imposed under that section and this provision must not
1.12 exceed six percent.

1.13 (b) The revenue from the tax imposed under this section must be dedicated and used for
1.14 a new Lake of the Woods County Event and Visitors Bureau, as established by the board
1.15 of commissioners, for purposes of promotion and marketing of Lake of the Woods County.

1.16 (c) The board of commissioners must annually review the budget of Lake of the Woods
1.17 County Event and Visitors Bureau. The event and visitors bureau may receive revenue
1.18 raised from the tax imposed under this section only upon approval of the budget by the
1.19 board of commissioners.

1.20 **EFFECTIVE DATE.** This section is effective the day after the governing body of Lake
1.21 of the Woods County and its chief clerical officer comply with Minnesota Statutes, section
1.22 645.021, subdivisions 2 and 3.