SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 3845

(SENATE AUTHORS: UTKE)

DATE	D-PG	OFFICIAL STATUS
03/09/2022		Introduction and first reading Referred to Taxes

1.1   A bill for an act

1.2   relating to taxation; lodging; allowing Lake of the Woods County to impose a local
1.3   lodging tax for certain purposes.

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   Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of law,

1.7   ordinance, or city charter, the Board of Commissioners of Lake of the Woods County may

1.8   impose, by ordinance, a tax of up to three percent on the gross receipts in Lake of the Woods

1.9   County, except for the city of Baudette, subject to the lodging tax provisions 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. The revenues derived from the taxes imposed under this section must

1.13   be used to fund a new Lake of the Woods County Event and Visitors Bureau as established

1.14   by the Board of Commissioners of Lake of the Woods County, for purposes of marketing

1.15   Lake of the Woods County. The Board of Commissioners of Lake of the Woods County

1.16   must annually review the budget of the Lake of the Woods County Event and Visitors

1.17   Bureau. The Event and Visitors Bureau may receive revenues raised from the taxes imposed

1.18   under this section only upon annual approval by the Board of Commissioners of the Event

1.19   and Visitors Bureau budget.

1.20   **EFFECTIVE DATE.** This section is effective the day after the governing body of the

1.21   Lake of the Woods County and its chief clerical officer comply with Minnesota Statutes,

1.22   section 645.021, subdivisions 2 and 3.