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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 1676

02/25/2021 Authored by Sandell
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; local lodging; allowing the city of Woodbury 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. CITY OF WOODBURY; LOCAL LODGING TAX AUTHORIZED.

1.6 Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of law,
1.7 ordinance, or city charter, the city council for the city of Woodbury may impose by ordinance
1.8 a tax of up to three percent on the gross receipts subject to the lodging tax under Minnesota
1.9 Statutes, section 469.190. This tax is in addition to any tax imposed under Minnesota Statutes,
1.10 section 469.190, and the total tax imposed under that section and this provision must not
1.11 exceed six percent. Two-thirds of the revenue derived from this tax must be dedicated and
1.12 used for capital improvements to public recreational facilities. The remaining one-third
1.13 must be used as required under Minnesota Statutes, section 469.190, subdivision 3.

1.14 EFFECTIVE DATE. This section is effective the day after the governing body of the
1.15 city of Woodbury and its chief clerical officer comply with Minnesota Statutes, section
1.16 645.021, subdivisions 2 and 3.