

February 16, 2021

	Yes	No
DOR Administrative Costs/Savings		x

Department of Revenue
Analysis of H.F. 736 (O'Driscoll) / S.F. 624 (Howe)

The city of Sartell was authorized to impose a sales and use tax of up to 1.5% on the gross receipts of all food and beverages sold by a restaurant or place of refreshment. The proceeds are to be used to finance capital and administrative costs for recreational facilities and amenities in the city. The tax, as authorized, requires approval at the November 3, 2020, general election and expires five years after first imposition.

The bill allows approval at a general or special election pursuant to a resolution adopted by its governing body and removes the termination date.

The bill would have no impact on state taxes.

Source: Minnesota Department of Revenue
Tax Research Division
[www.revenue.state.mn.us/research_stats/Pages/
Revenue-Analyses.aspx](http://www.revenue.state.mn.us/research_stats/Pages/Revenue-Analyses.aspx)

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