



**LOCAL FOOD AND BEVERAGE TAX**  
**City of Wayzata**

February 16, 2023

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of H.F. 1535 (Acomb) / S.F. 1470 (Morrison)

The city of Wayzata was authorized to impose a sales and use tax of up to 1.0% 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 the maintenance expenses of city parks, operation costs of public safety, downtown business attraction and retention costs, and capital expenses, including debt service, for park improvements. The tax, as authorized, requires approval by resolution from the local governing body.

The bill would have no impact on state taxes.

Minnesota Department of Revenue  
Tax Research Division  
<https://www.revenue.state.mn.us/revenue-analyses>

hf1535(sf1470) Wayzata Food and Beverage Tax\_1 / awh