

**Subject** Wayzata food and beverage tax authorized

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## Summary

Authorizes the city of Wayzata to impose a new food and beverage tax of up to one percent on the sale of food and beverages by a restaurant or place of refreshment within the city, including sales of intoxicating beverages sold for on-site consumption.

Proceeds of the tax may be used to fund:

- operation, maintenance, and capital expenses (including debt service on bonds) for city parks;
- operation costs related to providing public safety for a regional destination; and
- costs related to downtown business attraction and retention.

Allows the city to enter into an agreement with the commissioner of revenue for the department to collect and administer the tax.