



**LOCAL LODGING TAX**  
**City of Woodbury**

February 16, 2023

	<b>Yes</b>	<b>No</b>
<b>DOR Administrative Costs/Savings</b>		<b>X</b>

Department of Revenue  
Analysis of H.F. 1640 (Cha) / S.F. 475 (Mitchell)

Cities and towns are authorized to impose a tax on lodging of up to 3%.

The bill authorizes the city of Woodbury to allocate up to two-thirds of the revenue derived from the lodging tax to finance capital improvements to public recreational facilities.

The bill would have no impact on any state fund.

Minnesota Department of Revenue  
Tax Research Division  
[https://www.revenue.state.mn.us/  
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)

hf1640(sf0475) Woodbury lodging tax\_1 / tdh