

HOUSE RESEARCH

Bill Summary

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Subject: Department of Revenue administration of the Duluth local sales tax

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Section

- 1** **Effective date.** Delays the effective date for a change in the local sales tax statutes that requires all local sales taxes be administered and collected by the Department of Revenue. The delay is for two years, until December 31, 2007. The city of Duluth is the only jurisdiction that currently collects its own local sales tax. The requirement that the department collect all local taxes was one of the changes made to bring the state into conformity with the Streamlined Sales Tax Agreement (SSTA).