

HOUSE RESEARCH

Bill Summary

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Authors: Atkins and others

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Analyst: Andrew Biggerstaff, andrew.biggerstaff@house.mn
Pat Dalton, 651-296-7434

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Overview

This bill provides that revenues from the 6.2 percent additional tax paid on the short-term rental of a motor vehicle are credited to the Explore Minnesota Tourism fund for certain statutory purposes.

Section

- 1** **Revenue.** Limits the state general fund revenues to fund Explore Minnesota Tourism to the short-term motor vehicle lease tax revenue dedicated to this purpose under section 2.
- 2** **Fees dedicated.** The 6.2 percent additional sales tax paid on the short-term rental of a motor vehicle is credited to the Explore Minnesota Tourism fund. The dedication of the 5 percent additional fee collected and kept by a leaser to offset their motor vehicle registration fees is unchanged, with any excess revenues from that fee continuing to be credited to the state general fund.