

# HOUSE RESEARCH

## Bill Summary

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**Authors:** Swedzinski

**Subject:** Marshall local sales taxes

**Analyst:** Pat Dalton, 651-296-7434

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### Overview

Allows the city of Marshall to use its local lodging and food and beverage taxes to fund construction costs of the authorized projects as well as ongoing maintenance costs of those projects. Allows the city additional time to file local approval with the secretary of state regarding those taxes.

#### Section

- 1 Use of lodging tax revenues (Marshall).** Allows the city to use proceeds of this tax for construction of the Minnesota Emergency Response and Training Center and the Southwest Amateur Sports centers, as well as for their ongoing maintenance costs.
- 2 Use of food and beverage tax (Marshall).** Allows the city to use proceeds of this tax for construction of the Minnesota Emergency Response and Training Center and the Southwest Amateur Sports centers, as well as for their ongoing maintenance costs.
- 3 City of Marshall, validation of prior act.** Allows the city of Marshall until July 1, 2013, to file their approval of the special laws authorizing the taxes in subdivisions 1 and 2, which were originally enacted in 2010.