

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 712  
**Version:** As introduced

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**Subject:** Rental vehicle taxes

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### Overview

This bill alters the sales tax statute to provide that the taxes paid on the rental of a motor vehicle are credited to the Explore Minnesota Tourism fund for certain statutory purposes.

#### Section

- 1 Fees dedicated.** All sales taxes paid on the rental of a motor vehicle are credited to the Explore Minnesota Tourism fund. Any excess fees, which are the fees collected that exceed the amount of motor vehicle registration taxes, are credited to the state general fund.
- 2 Explore Minnesota appropriation.** For fiscal years 2014 and 2015, and future biennia, the general fund appropriation for Explore Minnesota Tourism is limited to the motor vehicle rental taxes proceeds.