

**File Number:** H.F. 311  
**Version:** As introduced

**Date:** February 28, 2017

**Authors:** Olson and others

**Subject:** Modifying the use of Duluth food and beverage and lodging taxes

**Analyst:** Pat Dalton

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: [www.house.mn/hrd/](http://www.house.mn/hrd/).

### Overview

In 2014 the city of Duluth was allowed to add an additional ½ percent tax to its existing 1.75 percent food and beverage tax and its 1.0 percent lodging tax to pay for up to \$18 million in tourism and recreation improvements in West Duluth. These taxes replaced similar taxes which had expired that were used to fund the Great Lakes Aquarium and improvements to the Duluth entertainment and convention center. This bill moves the boundary line defining the area in West Duluth in which the revenue may be spent.

Effective the day after the city files local approval with the secretary of state.

#### Section

- 1 Duluth food and beverage tax.** Changes the boundary line defining the area in which Duluth may spend revenues from its extra ½ percent food and beverage tax from 34<sup>th</sup> Avenue West to 14<sup>th</sup> Avenue West, including Skyline Parkway and the area south.
- 2 Duluth hotel and motel tax.** Changes the boundary line defining the area in which Duluth may spend revenues from its extra ½ percent lodging tax from 34<sup>th</sup> Avenue West to 14<sup>th</sup> Avenue West, including Skyline Parkway and the area south.