

**File Number:** H.F. 613  
**Version:** As introduced

**Date:** March 13, 2017

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**Subject:** Allows the city of North Mankato to impose a food and beverage tax

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### Overview

Allows the city of North Mankato to impose up to a one percent food and beverage tax to fund the Caswell Park Regional Sporting Complex and regional tourism events. This tax would apply to on-sale liquor sales. The city may enter an agreement with the commissioner of revenue to collect the tax on its behalf.

#### Section

##### **1 City of North Mankato; taxes authorized.**

**Subd. 1. Food and beverage tax authorization.** Allows the city of North Mankato to impose up to a one percent tax on food and beverage, including on-sale liquor sales. No voter approval is required.

**Subd. 2. Use of sales and use tax revenue.** Allows the city to use revenue from the food and beverage tax to fund the Caswell Park Regional Sporting Complex and regional tourism events. Funding of the complex would include both operating and capital costs, including payments on associated debt.

**Subd. 3. Collection, administration, and enforcement.** Allows the city to either collect the tax themselves or enter an agreement with the commissioner of revenue to collect the tax on its behalf. If the commissioner collects the tax, all provisions of section 297A.99 related to collection, enforcement, and administration apply, including the commissioner retaining a portion to offset the cost of collection.