

April 27, 2020

**To** Property Tax Division  
**From** Pat Dalton, Legislative Analyst  
**Subject** Special food and beverage, liquor, and admission taxes

The local sales tax imposed by special law in addition to the local lodging taxes and general local sales taxes listed in existing House Research publications<sup>1</sup> are listed in the table below.

Type of Tax	Jurisdiction	Rate	Year Imposed	Allowed Uses
Restaurant Food and Beverage Tax				
	Biwabik (Giant's Ridge)	1.0%	2011	Construction, renovation, improvement, expansion, and maintenance of public recreational facilities located in those portions of the city within the Giants Ridge Recreation Area.
	Detroit Lakes	1.0%	2011	Control of flowering rush infestation; construction and improvement of bike trail facilities; parking improvements near public facilities; and redevelopment of the area returned to the city as a result of realignment of Highway 10.
	Duluth	2.25%	1977	To provide revenues only for facilities or agencies which are run by the governing body of the city or by a board which is appointed by the governing body of the city.
	Little Falls	0.5%	1996	Tourism purposes, including operating and maintaining the activities and programs of the tourism and convention bureau.
	Mankato	0.5%	2009	Operation and maintenance of the Riverfront 2000 and related facilities, including a performing arts theatre and the Southern Minnesota Women's Hockey Exposition Center.

<sup>1</sup> General sales taxes imposed by special law are listed in the House Research publication [Local Sales Taxes in Minnesota](https://www.house.leg.state.mn.us/hrd/pubs/localsal.pdf), found at <https://www.house.leg.state.mn.us/hrd/pubs/localsal.pdf>  
 Local lodging taxes imposed by special law are listed in the House Research publication [Local Lodging Taxes in Minnesota](https://www.house.leg.state.mn.us/hrd/pubs/lodgetax.pdf), found at <https://www.house.leg.state.mn.us/hrd/pubs/lodgetax.pdf>

Type of Tax	Jurisdiction	Rate	Year Imposed	Allowed Uses
	Marshall	1.5%	2013	Operating costs and debt payments for the Minnesota Emergency Response and Industry Training Center and the Southwest Minnesota Regional Amateur Sports Center.
	Minneapolis (Downtown)	3.0%	1987	Capital and operating costs of the convention center and funding of the Vikings stadium.
	North Mankato	0.5%	2019	Operation, maintenance, and capital expenses for the Caswell Park Regional Sporting Complex; and costs related to regional tourism events.
	Proctor	1.0%	2015	Construction and improvement of walking and bicycle trails; a multiuse civic center facility and parking improvements; and improvements related to realignment of a road through the fairgrounds property.
	St. Cloud	1.0%	1987	Construction of a convention center facility or related facilities, including improvements to all publicly owned real or personal property that the governing body of the city determines will be necessary to facilitate the use of the convention center.
<b>Liquor and Beer (On-sale) Tax</b>				
	Bloomington	3.0%	1986	Development of the former metropolitan stadium site.
	Minneapolis (Downtown)	3.0%	1987	Capital and operating costs of the convention center and funding of the Vikings stadium.
	St. Cloud	1.0%	1987	Construction of a convention center facility or related facilities, including improvements to all publicly owned real or personal property that the governing body of the city determines will be necessary to facilitate the use of the convention center.
<b>Admissions and Amusement Taxes</b>				
	Biwabik (Giant's Ridge)	2.0%	2011	Construction, renovation, improvement, expansion, and maintenance of public recreational facilities located in those portions of the city within the Giants Ridge Recreation Area.
	Bloomington	3.0%	1970	?? (may be imposed by city charter)
	Mankato	0.5%	2009	Operation and maintenance of the Riverfront 2000 and related facilities, including a

Type of Tax	Jurisdiction	Rate	Year Imposed	Allowed Uses
				performing arts theatre and the Southern Minnesota Women's Hockey Exposition Center.
	Minneapolis	3.0%	1969	Any authorized city purpose.

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