

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 3882

**DATE:** April 7, 2008

**Version:** As introduced

**Authors:** Simpson

**Subject:** Defines lodging for lodging tax purposes

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### Overview

The bill adds a definition of “lodging” to the general local lodging tax provision and amends the special law lodging taxes to reflect the same definition. Explicitly removes the Minneapolis and St. Paul lodging tax provisions that apply those taxes to “related services.” The changes are retroactive to June 30, 2007.

### Section

**1 Authorization.** Add a definition of “lodging” to the general local lodging tax authority. Currently there is no definition in the statute. “Lodging” will mean the price paid for a room and excludes the following charges if they are separately itemized:

- pay-per-view television;
- video games;
- in-room safes;
- exercise equipment;
- refrigerators;
- cots, cribs, and rollaway beds;

**Section**

- room service;
- babysitting;
- telecommunications, and
- laundry and dry cleaning.

Effective for sales and purchases after June 30, 2007 .

- 2 Transient lodging tax.** Add the definition lodging listed in section 0to the general Minneapolis lodging tax law. Removes the existing imposition of the lodging tax on related services. Effective for sales and purchases made after June 30, 2007 .
- 3 City of Duluth ; tax on receipts by hotels and motels.** Add the definition lodging listed in section 0to the city of Duluth lodging tax law. Effective for sales and purchases made after June 30, 2007 .
- 4 Hotel and motel tax ( St. Paul .)** Add the definition lodging listed in section 0to the city of St. Paul lodging tax law. Removes the existing imposition of the lodging tax on related services. Effective for sales and purchases made after June 30, 2007 .
- 5 Liquor, lodging, and restaurant taxes.** Add the definition lodging listed in section 0to the city of Minneapolis lodging tax law on establishments with 50 or more rooms. Effective for sales and purchases made after June 30, 2007 .
- 6 Authority for taxation.** Add the definition lodging listed in section 0to the extra St. Paul lodging tax law that applies to establishments with 50 or more rooms. Effective for sales and purchases made after June 30, 2007 .
- 7 Authorization.** Add the definition lodging listed in section 0to the Bloomington lodging tax law. Effective for sales and purchases made after June 30, 2007 .
- 8 Authorization ( Rochester ).** Add the definition lodging listed in section 0to the city of Rochester lodging tax law. Effective for sales and purchases made after June 30, 2007 .