

**Subject** Woodbury local lodging tax

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## Summary

Allows the city of Woodbury to impose an extra three percent local lodging tax in addition to the three percent lodging tax allowed under general law. Two-thirds of the revenues from this special tax must be used for capital improvements to public recreational facilities and for marketing and promotion, with the remainder going to a local convention or tourism bureau. Virtually all revenue (95 percent) from a lodging tax imposed under the general law must be used to fund a local convention or tourism bureau. Effective upon the city's compliance with approval and filing requirements for special laws. There is no sunset date to this tax.