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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. **2104**

March 14, 2007

Authored by Dill

The bill was read for the first time and referred to the Committee on Local Government and Metropolitan Affairs

March 20, 2007

Committee Recommendation and Adoption of Report:

Re-referred to the Committee on Taxes without further recommendation

1.1 A bill for an act
1.2 relating to Cook County; authorizing local lodging and admissions taxes.

1.3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.4 Section 1. **COOK COUNTY; LODGING AND ADMISSIONS TAXES.**

1.5 Subdivision 1. **Lodging tax.** Notwithstanding Minnesota Statutes, section
1.6 477A.016, or any other provision of law, ordinance, or city charter, the Board of
1.7 Commissioners of Cook County may impose, by ordinance, a tax of up to one percent on
1.8 the gross receipts subject to the lodging tax under Minnesota Statutes, section 469.190.
1.9 This tax is in addition to any tax imposed under Minnesota Statutes, section 469.190, and
1.10 the total tax imposed under that section and this provision must not exceed four percent.

1.11 Subd. 2. **Admissions and recreation tax.** Notwithstanding Minnesota Statutes,
1.12 section 477A.016, or any other provision of law, ordinance, or city charter, the Board of
1.13 Commissioners of Cook County may impose, by ordinance, a tax of up to three percent on
1.14 admissions to entertainment and recreational facilities and rental of recreation equipment.

1.15 Subd. 3. **Use of taxes.** The taxes imposed in subdivisions 1 and 2 must be used
1.16 to fund a new Cook County Event and Visitors Bureau as established by the Board of
1.17 Commissioners of Cook County. The Board of Commissioners of Cook County must
1.18 annually review the budget of the Cook County Event and Visitors Bureau. The event and
1.19 visitors bureau may not receive revenues raised from the taxes imposed in subdivisions 1
1.20 and 2 until the board of commissioners approves the annual budget.

1.21 **EFFECTIVE DATE.** This section is effective for sales and purchases after June
1.22 30, 2007.