



**City of Duluth Finance Department**

411 W 1st St, Room 120  
 Duluth, Minnesota, 55802-1190  
 Telephone: 218-730-5350  
 Treasury@DuluthMN.gov

**2023 TOURISM TAX  
 RETURN FORM**

**Food & Beverage**

Make checks payable to the City of Duluth and remit to:

City Treasurer  
 411 W 1st St, Room 120  
 Duluth, MN 55802

*Out of business?*  
 Write last day, sign and return:

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<b>LOCATION</b>																
<b>PERMIT #</b>																
<b>PERIOD OF RETURN</b>	<i>Return and payment MUST be postmarked by the 20th of the month following the period end to avoid penalties and interest.</i>															
<b>DUE DATE</b>																
<b>1. GROSS SALES</b>	<i>No sales? Write NONE here, sign and mail return.</i>															
<b>2. DEDUCTIONS</b>	<i>Non-taxable sales only. Business expenses are NOT allowable deductions.</i>															
<b>3. NET SALES</b>	<i>Line 1 minus Line 2</i>															
<b>4. FOOD/BEVERAGE TAX OF 2.25%</b>		<i>Line 3 x 0.0225</i>														
<b>5. IF APPLICABLE</b>	<i>Penalty:</i> _____ <i>Interest:</i> _____ <i>Adjustments:</i> _____															
<b>6. TOTAL AMOUNT REMITTED</b>																
I hereby declare under the penalties of criminal liability for willfully making a false return, that this return has been examined by me and to the best of my knowledge and belief is true and complete for the period stated.																
<b>SIGNATURE</b>	<b>DATE</b>															
<b>PRINT NAME</b>	<b>PHONE</b>															
<b>TITLE</b>	<b>E-MAIL</b>															
<b>ORGANIZATION</b>	<p style="text-align: center;"><b>FOOD &amp; BEVERAGE TAX RATES EFFECTIVE 10/1/2019</b></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td>MN State Sales/Use Tax*</td> <td>6.875%</td> </tr> <tr> <td>St. Louis County Transit Sales/Use Tax*</td> <td>0.5%</td> </tr> <tr> <td>Duluth City Sales/Use Tax*</td> <td>1.5%</td> </tr> <tr> <td>MN State Liquor Tax*</td> <td>2.5%</td> </tr> <tr> <td>Duluth Tourism Food &amp; Beverage Tax</td> <td>2.25%</td> </tr> <tr> <td><b>FOOD &amp; BEVERAGE TOTAL</b></td> <td><b>11.125%</b></td> </tr> <tr> <td><b>WITH ALCOHOL:</b></td> <td><b>13.625%</b></td> </tr> </table> <p style="text-align: center; font-size: small;">*Indicates a tax collected by the state of MN</p>		MN State Sales/Use Tax*	6.875%	St. Louis County Transit Sales/Use Tax*	0.5%	Duluth City Sales/Use Tax*	1.5%	MN State Liquor Tax*	2.5%	Duluth Tourism Food & Beverage Tax	2.25%	<b>FOOD &amp; BEVERAGE TOTAL</b>	<b>11.125%</b>	<b>WITH ALCOHOL:</b>	<b>13.625%</b>
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