



City of Duluth Finance Department

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

**2025 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:

--

LOCATION																
PERMIT #																
PERIOD OF RETURN	<i>Return and payment MUST be postmarked by the 20th of the month following the period end to avoid penalties and interest.</i>															
DUE DATE																
1. GROSS SALES	<i>No sales? Write NONE here, sign and mail return.</i>															
2. DEDUCTIONS	<i>Non-taxable sales only. Business expenses are NOT allowable deductions.</i>															
3. NET SALES	<i>Line 1 minus Line 2</i>															
4. FOOD/BEVERAGE TAX OF 2.25%		<i>Line 3 x 0.0225</i>														
5. IF APPLICABLE	<i>Penalty:</i> _____ <i>Interest:</i> _____ <i>Adjustments:</i> _____															
6. TOTAL AMOUNT REMITTED																
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.																
SIGNATURE	DATE															
PRINT NAME	PHONE															
TITLE	E-MAIL															
ORGANIZATION	<p style="text-align: center;">FOOD & BEVERAGE TAX RATES EFFECTIVE 10/1/2019</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 & Beverage Tax</td> <td>2.25%</td> </tr> <tr> <td>FOOD & BEVERAGE TOTAL</td> <td>11.125%</td> </tr> <tr> <td>WITH ALCOHOL:</td> <td>13.625%</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%	FOOD & BEVERAGE TOTAL	11.125%	WITH ALCOHOL:	13.625%
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%															
FOOD & BEVERAGE TOTAL	11.125%															
WITH ALCOHOL:	13.625%															