



**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**

**Lodging**

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. LODGING EXCISE TAX OF 3.00%</b>		<i>Line 3 x 0.03</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>LODGING &lt; 30 ROOM 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>Duluth Tourism Lodging Tax</td> <td>3.0%</td> </tr> </table> <p style="text-align: right;"><b>LODGING TOTAL: 11.875%</b></p>		MN State Sales/Use Tax*	6.875%	St. Louis County Transit Sales/Use Tax*	0.5%	Duluth City Sales/Use Tax*	1.5%	Duluth Tourism Lodging Tax	3.0%
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***If your business files quarterly:***

- Qtr 1 Jan - Mar Due April 20
- Qtr 2 Apr - Jun Due July 20
- Qtr 3 Jul - Sep Due October 20
- Qtr 4 Oct - Dec Due January 20

\*Indicates a tax collected by the state of MN