



**City of Duluth Finance Department**

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

**2024 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:

<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>	

**FOOD & BEVERAGE TAX RATES EFFECTIVE 10/1/2019**

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%**

\*Indicates a tax collected by the state of MN