



**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>4a. LODGING EXCISE TAX OF 3.00%</b>  |  | <i>Line 3 x 0.03</i>             |                         |        |   |      |                            |      |                            |      |                                       |      |                       |                |
| <b>4b. ADDITIONAL LODGING TAX OF 2.50%</b>  |  | <i>Line 3 x 0.025</i>            |                         |        |   |      |                            |      |                            |      |                                       |      |                       |                |
| <b>4c. TOTAL TAXES DUE:</b>   |  | <i>Total of line 4a &amp; 4b</i> |                         |        |   |      |                            |      |                            |      |                                       |      |                       |                |
| <b>5. IF APPLICABLE</b>   | <i>Penalty:</i> _____<br><i>Interest:</i> _____<br><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 30+ ROOM TAX RATES EFFECTIVE 10/1/2019</b></p> <table style="margin-left: auto; margin-right: auto; font-size: small;"> <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> <tr> <td>Duluth Tourism Additional Lodging Tax</td> <td>2.5%</td> </tr> <tr> <td><b>LODGING TOTAL:</b></td> <td><b>14.375%</b></td> </tr> </table> |                                  | 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% | Duluth Tourism Additional Lodging Tax | 2.5% | <b>LODGING TOTAL:</b> | <b>14.375%</b> |
| 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%   |                                  |                         |        |   |      |                            |      |                            |      |                                       |      |                       |                |
| Duluth Tourism Additional Lodging Tax   | 2.5%   |                                  |                         |        |   |      |                            |      |                            |      |                                       |      |                       |                |
| <b>LODGING TOTAL:</b>   | <b>14.375%</b>   |                                  |                         |        |   |      |                            |      |                            |      |                                       |      |                       |                |

\*Indicates a tax collected by the state of MN