



**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:

|                                      |   |                        |
|--------------------------------------|---|------------------------|
| <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> _____<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> |               |

**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