

Overview

Lodging taxes are imposed on short-term lodging by a number of local governments in Minnesota, mainly by cities and towns. All cities and towns, and counties on behalf of unorganized townships, may impose up to a 3 percent tax by statute, if 95 percent of the revenue raised is used for tourism promotion. Lodging taxes imposed at a higher rate or for other purposes are generally imposed under special law, although a few enacted before 1972 were imposed by city charter. The first part of this publication explains the current general lodging tax law and discusses variations in the lodging tax under city charter or special legislation. This is followed by three appendices:

- [Appendix A – Statutory history of the general lodging tax provisions](#)
- [Appendix B – List of lodging taxes currently imposed under general law](#)
- [Appendix C – Chart of cities imposes lodging taxes under charters or special law](#)

Statutory Authority for Lodging Taxes

Cities, towns, and counties may impose the tax

Most local lodging taxes are imposed under the general authority contained in [Minnesota Statutes, section 469.190](#). Under this statute a city can impose the tax by ordinance, and a town can impose the tax by a vote of the electors at a general or special town meeting. A county may impose the tax in its unorganized territories, but to do so the board must pass a resolution to that effect, put a public notice in the newspaper, and hold a public hearing prior to passing a final resolution imposing the tax. If 5 percent of the voters in the unorganized territories petition for a vote within 30 days of the final resolution, the tax may not be imposed until approved by the voters in the unorganized territories at a general or special election.

Lodging taxes are generally administered locally

Most local governments collect their lodging tax locally but jurisdictions may negotiate with the Department of Revenue to have them collect the lodging tax. The department is allowed to retain from the collected revenues an amount to cover the costs of collection. Currently the state only collects lodging tax for the cities of Minneapolis, St. Paul, Rochester, and Biwabik.

Definition of lodging subject to the tax varies

A local lodging tax imposed under the general law applies to rentals of 30 days or less for lodging at a “hotel, motel, rooming house, tourist court, or resort.” A city may also choose to impose its lodging tax on camping receipts at a municipal campground, but not at private campgrounds.

Any local lodging tax collected by the state is required by law to use the statutory definition of “lodging” in the state sales tax statute as the tax base¹. This differs slightly from the definition in the general lodging tax statute, because it explicitly includes ancillary charges including charges by accommodation intermediaries (online travel companies). The definition of lodging for lodging taxes imposed under some of the special laws may also differ.²

Use of lodging tax revenues

The local government may use 5 percent of the proceeds for administration costs but the remaining 95 percent of the revenues from a tax imposed under the general authority must be used to fund a local convention or visitor’s bureau for tourism and convention center promotion. This required use does not apply to lodging taxes enacted prior to 1972 or to taxes authorized by a special law.

The allowed use of revenues from lodging taxes imposed under special laws is contained in each special law.

A special statutory provision³ also allows cities of the first class to divert lodging tax revenues from a tax authorized by special law if the revenues raised exceed the amount needed for the original purpose authorized in the special law. The excess revenues may be used to fund construction or renovation of a large sports facility, convention center, or civic center.

Lodging Taxes Authorized by Charter or Special Legislation

Taxes imposed under city charter authority

Prior to 1972 the state did not prohibit local governments from imposing local sales taxes on either general sales or sales of specific items, including lodging. Home rule charter cities could enact local lodging taxes if allowed under the charter. Bloomington, Duluth, and St. Paul all passed 3 percent transient lodging taxes under city charter amendments in 1970. Rochester adopted a 3 percent local lodging tax under a charter amendment in 1971. Brooklyn Center also adopted a 3 percent lodging tax under its charter although the date of adoption is currently unknown.

Taxes imposed under special legislation

Other jurisdictions that wanted to impose a local lodging tax could go to the legislature for special legislation to impose a tax. Minneapolis was allowed to impose a 3 percent tax on admissions, transient lodging, and sales at restaurants and bars with live entertainment in 1969.

In 1971 the state enacted a general prohibition against new or increased local sales and income taxes. The law states that “No county, city, town, or other taxing authority shall increase a present tax or

¹ The requirement that these taxes must use the state definition of lodging is in [Minn. Stat. § 270C.171](#). The sales tax definition of lodging is found in [Minn. Stat. § 297A.61](#), subdivision 3, paragraph (g), clause (2).

² Some special laws lodging taxes include charges by online travel companies in the tax base and may treat other related services such as phone charges and room service differently.

³ [Minn. Stat. § 297A.9905](#).

impose a new tax on sales or income.”⁴ However, notwithstanding the statutory prohibition, cities continued to seek special legislation to impose local sales taxes. Between 1972 and 1983 only two new lodging taxes were authorized under special law: a 3 percent tax in the city of St. Cloud (1979) and a Minneapolis tax (1979) in the downtown area to fund the Metrodome.

In 1983 the state enacted the general local lodging tax authority but a number of jurisdictions continued to seek special legislation for lodging taxes. There are three main reasons that special legislation is sought: (1) to increase a lodging tax above the statutory three percent maximum rate; (2) to modify the geographic area in which a lodging tax applies; and/or (3) to allow the revenue from the tax to be used for a purpose other than funding a tourism or convention bureau. A complete chart of all the lodging taxes imposed under charter or special law is contained in Appendix C.

⁴ [Minn. Stat. § 477A.016](#).

Appendix A – Statutory history

Prior to 1972 – No statutory provision allowing or prohibiting local governments from imposing local lodging taxes.

1971 – New or increased local taxes on sales or income are prohibited. ([Extra Session Laws 1971, ch.31](#), art. XXI, §1, subd. 18, originally codified as [Minn. Stat. § 477A.01](#), subd. 18, and recodified in [Laws 1981, 1st spec. sess. ch. 1](#), art. 6, § 5 as [Minn. Stat. § 477A.013](#).)

1983 – Cities may impose a local lodging tax of up to 3 percent on transient lodging of 30 days or less. A city that imposed a lodging tax by a special law or charter provision is prohibited from using the statutory authority to increase the combined lodging tax rate to more than 3 percent. ([Laws 1983, ch. 342](#), art. 13, § 1, adding [Minn. Stat. § 477A.018](#).)

1985 – The law was amended to (1) allow towns and counties in unorganized territories in the county, and any combination of cities, towns, and counties acting under a joint powers agreement, to also impose a local lodging tax of up to 3 percent on transient lodging; and (2) allow cities to extend the lodging tax to camping site receipts in a municipal campground. ([Laws 1985, 1st spec. sess., ch. 14](#), art. 2, § 15, amending [Minn. Stat. § 477A.018](#), subd. 1, and adding subds. 4-6.)

1987 – Local lodging tax law is recodified and moved from the local government aid chapter to a new economic development chapter of statute. A provision allowing cities to enter into an agreement with the commissioner of revenue to have the state collect the lodging tax on the city's behalf is added. ([Laws 1987, ch. 291](#), §§ 191 and 244, adding [Minn. Stat. § 469.190](#), and repealing [Minn. Stat. § 477A.018](#).)

1989 – Towns are allowed to approve imposition of the lodging tax at a special town meeting as well as the regular town meeting. ([Laws 1989, ch. 277](#), art. 1, § 30, amending [Minn. Stat. 469.190](#), subd. 1.) The maximum allowed lodging tax rate from the combination of general authority and special law or charter is increased from 3 to 6 percent with only 95 percent of the revenue from the first 3 percent dedicated to tourism. ([Laws 1989, 1st spec. sess. ch. 1](#), art. 8, §§ 1-3, amending [Minn. Stat. § 469.190](#), subd. 1-3.)

1990 – The allowed maximum rate of 6 percent for the lodging tax is repealed and the maximum of 3 percent is reinstated. ([Laws 1990, ch. 604](#), art 6, §§ 6-8, amending [Minn. Stat. § 469.190](#), subds. 1-3.)

2010 – A new provision requires that any special local taxes, such as lodging taxes, that are collected by the state on behalf of a local government must use the definition of terms included in [chapter 297A](#), the state sales tax law. The definition of lodging for state sales tax purposes is broader than the definition in the general lodging tax statute. ([Laws 2010, ch. 389](#), art. 4, § 14, adding [Minn. Stat. § 270C.171](#).)

2012 – All cities of the first class are granted additional flexibility in the use of revenue derived from any local sales tax, including lodging taxes. A city may divert any revenue not needed to fund the projects listed in the authorizing law for the local tax to fund construction, expansion, or renovation projects for a sports facility or convention center, if the project cost is at least \$40 million. ([Laws 2012, ch. 299](#), art. 5, sec. 6, adding [Minn. Stat. § 297A.9905](#).)

Appendix B – Lodging taxes imposed under Minn. Stat. § 469.190

Self-reported list of jurisdictions and joint powers groups imposing a lodging tax under the general statute. This list may be incomplete since there is no requirement that imposition of the tax be reported to the state.

Jurisdiction	Rate	Jurisdiction	Rate	Jurisdiction	Rate
Aitkin	3%	Ham Lake	3%	Orr	3%
Albert Lea	3	Harmony	3	Ortonville	3
Alexandria	3	Hastings	3	Osakis	3
Anoka	3	Hill City	3	Ottertail	3
Apple Valley	3	Hinckley	3	Owatonna	3
Appleton	3	Historic Bluff Country- Fillmore County	3	Park Rapids	3
Austin	3	Hutchinson	3	Perham	3
Baudette/ Lake Of The Woods	3	Ideal Twnshp/Whitefish Comms: Cross Lk, Peq Lks, Pine Rvr	1	Pipestone	3
Baxter	3	International Falls	3	Preston	3
Bemidji	3	Inver Grove Hgts	2	Proctor	3
Benson	3	Iron Range Communities/Eveleth/ Giants Ridge	3*	Red Wing	3
Blaine	3	Jackson	3	Redwood Falls	3
Blue Earth	3	Lake Benton	3	Richfield	3
Brainerd	3	Lake City	3	Roseau	3
Brooklyn Center*	3*	Lakeville	3	Roseville	3
Brooklyn Park	3	Lanesboro w/ Carlton & Holt	3	Shakopee	3
Burnsville	3	Little Falls	3	Shoreview	3
Cloquet	3	Lk Vermilion Resort Assn	3	Sleepy Eye	3
Cook Cnty Event & Visitors Bureau	1	Lutsen-Tofte-Schroeder & vicinity	3	St. Cloud*	1*
Coon Rapids	3	Luverne	3	St. Louis Park	3
Crane Lk & Kabetogama	3	Madelia	1.5	St. Peter	3
Crookston	3	Mankato	3	St. James	1
Detroit Lakes	3	Maple Grove	3	St. Louis Park & Golden Valley	3

Jurisdiction	Rate	Jurisdiction	Rate	Jurisdiction	Rate
Duluth*	3*	Marshall	3	Stillwater/Oakdale	3
Eagan	3	McGregor	3	Thief River Falls	3
East Grand Forks	3	Milaca	3	Wabasha	3
Edge of the Wilderness Rsrts	3	Mille Lacs Area Tourism Council	3	Waconia	3
Edina	3	Minnesota Northwoods/Cass Lake vicinity	3	Wadena	3
Ely	3	Montevideo	3	Waite Park	3
Fairmont	3	Moorhead	3	Warroad	3
Faribault	3	Morris	3	Waseca	3
Fergus Falls	3	Morton	3	Willmar	3
Fridley	3	Moundsview	3	Windom	3
Grand Marais	3	New Ulm	3	Winona*	3*
Grand Rapids	3	North Mankato	3	Worthington	3
Granite Falls	3	Northfield	3		
Gunflint Trail	3	Olivia	2		

Source: Explore Minnesota Tourism

* Jurisdiction imposes additional lodging tax(es) under special law or charter - See Appendix C

Appendix C – Cities imposing lodging taxes under charter or special law

Taxing Jurisdiction	Description and Purpose	Authorizing Legislation and Later Amendments
Minneapolis	<p>3.0% on all lodging in the city. It was imposed as part of a general entertainment tax. Revenues may be used for any city purpose.</p> <p>Temporary tax no longer in effect—imposed at 3.0% rate from 1979-1984. The law allowed the city to enter into an agreement with the Metropolitan Sports Facility Commission to impose a temporary tax in the downtown area if necessary to fund debt payments on the Metrodome. For purposes of this tax, the city defined the downtown taxing area as the entire city. The 1994 law extended the tax to allow it to be used to finance a basketball and hockey arena (i.e., Target Center) and the Minneapolis Park and Recreation Board for youth sports; but it was never imposed.</p> <p>Although a 2012 law abolished the Metropolitan Sports Facility Commission this tax authority has never been repealed.</p> <p>An additional 3.0% rate on lodging facilities with more than 50 rooms. Originally the city could only use revenues for city convention center improvement, operations, and promotion. The 2001 law expanded the allowed uses of the tax to fund neighborhood and downtown capital improvements, including sports arenas. The 2012 law expanded the authorized use of the revenue to include funding the renovation, expansion, construction of the basketball arena and other capital projects in the city, and forbade the expiration of the tax prior to January 1, 2047.</p> <p>Originally this law capped the total <u>state and local</u> sales and lodging taxes applied to city lodging to a maximum of 12%. This cap caused the rate imposed under this law to fall as new county sales taxes were imposed. In 2018 the cap had reduced the imposed rate to 2.125%. The 2019 law changed the cap to 6.5% and made it apply only to city-imposed taxes—allowing the full rate of 3.0% to be imposed, beginning October 1, 2019.</p>	<p>Laws 1969, ch. 1092</p> <p>Laws 1979, ch. 203, § 11, as amended by Laws 1994, ch. 648, art. 1, § 11, and codified in Minn. Stat. § 473.592</p> <p>Laws 1986, ch. 396, § 5, as amended by Laws 2001, 1st spec. sess., ch. 5, art. 12, § 87, Laws 2012, ch. 299, art. 3, § 3, and Laws 2019, 1st spec. sess., ch. 6, art. 6, § 5</p>
Bloomington	<p>3.0% on all lodging in the city. The city may use the tax revenues for general fund purposes and advertising and promotion of business and industry. The allowed uses were expanded in the 2008 law.</p>	<p>Approved by ordinance under the city charter in 1970</p>

Taxing Jurisdiction	Description and Purpose	Authorizing Legislation and Later Amendments
Bloomington (cont.)	<p>An additional 2.0% on all lodging in the city. The city may use the improvements around the former Metropolitan Stadium site, south of the airport. The law allowed an additional tax rate of up to 5.0% but only 2.0% was imposed. The use was expanded in the 2008 law.</p> <p>An additional 2.0% on all lodging in the city. The city must give these tax revenues to the Bloomington Convention Bureau for tourism promotion. The original law allowed a rate of only 1.0% and required revenues to be used for the metropolitan sports area. The 1991 law changed the revenue dedication, and the 2002 law increased the rate to 2.0%. The allowed uses were expanded in the 2008 law.</p> <p>Not imposed—up to an additional 1.0% tax on lodging in tax increment finance (TIF) districts No. 1-C and 1-G. The city could use the revenue to fund Mall of America Phase II improvements.</p> <p>The law also allows the city to use a portion of revenue from all the other lodging taxes for the Phase II improvements if (1) they are derived from new lodging facilities in those TIF districts, and (2) the revenues are not contractually pledged to another purpose.</p>	<p>Laws 1986, ch. 391, § 4 as amended by Laws 2008, ch. 366, art. 5, § 28</p> <p>Laws 1990, ch. 604, art. 6, § 9, amended by Laws 1991, ch. 291, art. 8, § 25, and Laws 2002, ch. 377, art. 3, § 20</p> <p>Laws 2008, ch. 366, art. 5, § 28</p>
Duluth	<p>1.0% on lodging facilities with more than 30 rooms. The tax revenues must be used to fund maintenance of the Duluth Arena-Auditorium. This is in addition to the 3.0% tax imposed under general law on all lodging in the city.</p> <p>An additional 1.5% lodging facilities with more than 30 rooms. The original law allowed a 1.0% tax with revenues used to subsidize the Duluth Arena-Auditorium (now the Duluth Entertainment and Convention Center) and the Spirit Mountain Recreation Area. The law also allowed the city to limit application of the tax to facilities with a certain number of rooms. Subsequent laws increased the tax rate to 1.5 % with the extra 0.5% dedicated to pay for specific recreational projects. The most recent law dedicates revenues from that 0.5% to fund \$18 million in tourism and recreation capital improvements in West Duluth.</p>	<p>Approved by ordinance under the city charter in 1970</p> <p>Laws 1980, ch. 511, § 2; as amended by Laws 1998, ch. 389, art. 8, § 26, Laws 2003, 1st spec. sess., ch. 21, art. 8, § 12; Laws 2014, ch. 308, art. 3, § 22, and Laws 2017, 1st spec. sess., ch. 1, art. 5, § 22</p>
Rochester	<p>3.0% on all lodging in the city. The city must deposit revenues from this tax in the general fund or use them for tourism promotion.</p> <p>An additional 1.0% on all lodging in the city. The city must use these revenues to fund a local tourism bureau.</p> <p>An additional 3.0% tax on lodging in the city. The original law allowed the city to impose an extra 1.0% tax and the 2010 adding bonding authority to fund renovation and expansion of the Mayo Civic Center but the city never imposed the tax. The 2013 law</p>	<p>Approved by ordinance under the city charter in 1970</p> <p>Laws 2002, ch. 377, art. 3, § 25</p> <p>Laws 2009, ch. 88, art. 4, § 19, as amended by Laws 2010, ch. 389, art.</p>

Taxing Jurisdiction	Description and Purpose	Authorizing Legislation and Later Amendments
Rochester (cont.)	amended this provision to allow an extra tax of 3.0% rate with the revenue used to fund up to \$50 million in bonds for the Mayo Civic Center complex and related facilities. This was imposed January 1, 2014.	5, § 3, as amended by Laws 2013, ch. 143 , art. 8, § 46
St. Paul	<p>3.0% on all lodging in the city. Originally the revenues went to the city general fund but the 1982 law that superseded the original ordinance required at least 25.0% of the revenue be used for debt service on bonds for civic center parking improvements.</p> <p>An additional 4.0% rate on lodging facilities with more than 50 rooms. The city must use these revenues for tourism promotion. The tax was originally authorized at a rate of 2.0% but was increased to 3.0% in 1991 and to 4.0% in 2019. The 2011 law updated the definition of “lodging” to match the definition in the 1982 law.</p>	<p>Approved by ordinance under the city charter in 1970, superseded by Laws 1982, ch. 523, art. 25, § 1</p> <p>Laws 1986, ch. 462, § 31, amended by Laws 1991, ch. 291, art. 8, § 24, Laws 2011, ch. 112, art. 4, § 31, and Laws 2019, 1st spec. sess. ch. 6, art. 6, § 6</p>
Brooklyn Center	3.0% tax on all lodging in the city. The revenues from this tax go to the general fund and may be used for any city purpose.	Approved by ordinance under city charter – date unknown
St. Cloud	<p>3.0% on all lodging in the city. The law did not specify a use so the revenues may be used for any city purpose.</p> <p>An additional 1.0% on all lodging in the city. The city must use revenues from this tax to promote, operate, and maintain the convention center and related facilities.</p>	<p>Laws 1979, ch. 197</p> <p>Laws 1986, ch. 379, § 2</p>
Towns of Tofte, Lutsen, and Schroeder	2.0% on all lodging in the three towns. Tax revenues must be used for construction, debt service, and maintenance of public recreational facilities located in the towns. The tax is administered by Cook County but was approved by residents of the townships.	Laws 1987, ch. 168 , § 2
Winona	1.0% on all lodging in the city. Originally the city was required to use 50% of proceeds to pay debt on the Julius C. Wilke Steamboat Center with the remainder used for tourism and convention promotion. When the center was paid off, the city was to either reduce the tax to 0.5% or dedicate all proceeds to tourism and convention promotion. The 1995 law eliminated the reduction of the tax rate and allowed the city to use money revenues previously used for the Steamboat Center to also fund improvements to the levee and adjacent areas, Prairie Island shoreline, and the city marina.	Laws 1991, ch. 291 , art. 8, § 28, amended by Laws 1995, ch. 264 , art. 3, § 38
Roseville	Not imposed—2.0% tax on lodging in the city. The law required the city to hold a referendum prior to imposing the tax but the referendum failed so the tax was never imposed. The rink that was to be funded with this tax was later built with state funds.	Laws 1992, ch. 511 , art. 8, § 27

Taxing Jurisdiction	Description and Purpose	Authorizing Legislation and Later Amendments
Two Harbors	1.0% on all lodging in the city. The city must use the revenues to preserve and display the tugboat Edna G. The total combined lodging tax imposed under this law and general law was limited to 3.0%. The 2019 law changed the limit on the total lodging tax imposed on lodging by the city under this and other laws to 5%—including the 4% tax imposed by Lake County under its 2019 special law. (see Lake County)	Laws 1994, ch. 587, art. 9, § 11 , as amended by Laws 2019, 1st spec. sess. ch 6, art. 6, § 7
Central Cities (St. Cloud, Sartell, Sauk Rapids, St. Joseph, and Waite Park)	Not imposed—0.5% tax on lodging in each city. If imposed the revenue from this tax was to fund costs related to the central Minnesota Events Center including operating costs for the first five years. Because a complementary general sales tax to fund the same project was not approved by local voters, no city imposed the lodging tax.	Laws 1998, ch. 389, art. 8, § 44
Newport	1.0 % rate on lodging facilities in the city with more than 25 rooms. Revenue from this tax is dedicated to economic development purposes. The total combined lodging tax imposed under this law and Minn. Stat. § 469.190 may not exceed 4.0%.	Laws 2003, ch. 127, art. 1, § 33
Itasca County	Expansion of territory in which county tax is imposed. Itasca County is allowed to impose a lodging tax in all organized and unorganized townships, instead of just unorganized areas. Any township lodging taxes imposed at the time the countywide tax was imposed expired. All the other provisions of the general law lodging tax apply.	Laws 2003, 1st spec. sess., ch. 21, art. 8, § 18
Hubbard County	Expansion of territory in which county tax is imposed. Hubbard County is allowed to impose a lodging tax in all organized and unorganized townships, instead of just unorganized areas. Any township lodging taxes imposed at the time the countywide tax was imposed expired. All the other provisions of the general law lodging tax apply.	Laws 2005 1st spec. sess., ch. 3, art. 5, § 40
Proctor	Diversion of general law tax revenues. Proctor may redirect up to 10% of the revenue from the existing local lodging tax imposed in the city under Minn. Stat. § 469.190 to preservation of a city-owned historic locomotive and airplane.	Laws 2005, 1st spec. sess., ch. 3, art. 5, § 41
Giant's Ridge Recreation Area (Biwabik)	2.0% on lodging in the Giant's Ridge Recreation Area only. Revenues from this tax must be used to fund construction, maintenance, and improvement of public recreational facilities within the Giant's Ridge Recreation Area located in the city of Biwabik. The allowed tax rate was up to 5.0% but it was only imposed at a 2.0% rate. The Biwabik city council and the Iron Range Resource and Rehabilitation Board (IRRRB) both had to approve imposing the tax, and the revenues are administered by the IRRRB.	Laws 2010, ch. 389, art. 5, § 7

Taxing Jurisdiction	Description and Purpose	Authorizing Legislation and Later Amendments
Marshall	1.5% on all lodging in the city. The city had to get voter approval within two years of the legislation in order to impose this tax. This was extended to three years in 2011 to allow the vote to occur with a vote on imposing a general local sales tax to fund the same projects. Revenues from the tax must be used to pay costs related to the Minnesota Emergency Response and Industry Training (MERIT) Center and the Southwest Minnesota Regional Amateur Sports Center.	Laws 2010, ch. 389, art. 5, § 6 , as amended by Laws 2011, 1st spec. sess., ch. 7, art. 4, § 9
Sleepy Eye	2.0% on all lodging in the city. This tax is in addition to the 3.0% allowed under general law. The revenue from the additional 2.0% must be used for the same purposes (tourism and convention center promotion) as the revenue from the tax imposed under the general law.	Laws 2017, 1st spec. sess., ch. 1, art. 5, § 23
La Crescent	2.0% on all lodging in the city. This tax is in addition to the 3.0% allowed under general law. The revenue from the additional 2.0% must be used for the same purposes (tourism and convention center promotion) as the revenue from the tax imposed under the general law.	Laws 2019, 1st spec. sess., ch. 6, art. 6, § 21
Lake County	4.0% on all lodging in the county. The revenues must fund the Lake County Events and Visitor's Bureau, with 75% of the revenue used to market the county and 25% used to promote community events and festivals in the county. Prohibits any city or town in the county that did not already impose a lodging tax under general law from imposing a new tax under the general law while the county tax is in effect.	Laws 2019, 1st spec. sess., ch. 6, art. 6, § 22
Plymouth	Up to 3.0% on all lodging in the city. The city is allowed to impose this tax for up to ten years in addition to a lodging tax under general law. One-third of the revenue from this tax must be used for the same purpose as revenues under general law while the remaining revenues may be used for capital improvements to recreational facilities as well as marketing and promotion.	Laws 2019, 1st spec. sess. ch. 6, art. 6, § 25



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