



LOCAL FOOD AND BEVERAGE TAX City of Wayzata

March 10, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue

Analysis of H.F. 3361 (Acomb) / S.F. 3633 (Johnson Stewart)

The bill would authorize the city of Wayzata to impose a sales and use tax of up to 1.0% on the gross receipts of all food and beverages sold by a restaurant or place of refreshment.

The proceeds would be used to finance the operation, maintenance, and capital improvement expenses of city parks, operation costs and capital improvement expenses to provide public safety, in addition to downtown business attraction and retention costs.

The city may enter into an agreement with the Department of Revenue to administer, collect, and enforce the tax.

The bill would have no impact on state taxes.

Source: Minnesota Department of Revenue
Tax Research Division
[https://www.revenue.state.mn.us/
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)

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