

MINNESOTA DEPARTMENT OF REVENUE

Correction to Revenue Notice # 05-11: Sales and Use Tax – Local Lodging, Restaurant and Liquor Taxes

The notice appearing at *State Register* 30 SR 448 (Monday 31 October 2005) had a typographical error and should contain the following correction. In the second sentence of the first paragraph under the heading “Local Restaurant and Liquor Taxes,” the word “lodging” should be “liquor” so it reads as follows: “Local restaurant and **liquor** taxes are generally imposed upon food and beverages sold by restaurants, caterers and places of refreshment, and on retail sales of intoxicating liquor and fermented malt beverages at licensed on-sale liquor establishments.”

Publication Date: December 27, 2005