

**SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION**

S.F. No. 48

(SENATE AUTHORS: OSMEK)

DATE
01/10/2019

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53 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use; expanding the exemption for certain nonprofit
1.3 ice facilities; amending Minnesota Statutes 2018, section 297A.70, subdivision
1.4 20.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2018, section 297A.70, subdivision 20, is amended to read:

1.7 Subd. 20. **Ice arenas and rinks.** Sales to organizations that exist primarily for the purpose
1.8 of owning or operating ice arenas or rinks that are (1) part of either the Duluth Heritage
1.9 Sports Center or the David M. Thaler Sports Center; and (2) are used for youth and high
1.10 school programs, are exempt if the organization is a private, nonprofit corporation exempt
1.11 from federal income taxation under section 501(c)(3) of the Internal Revenue Code.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.13 30, 2019.