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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 298

01/25/2021 Authored by Noor
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing an exemption for certain collegiate
1.3 ticket purchasing rights; amending Minnesota Statutes 2020, section 297A.67, by
1.4 adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2020, section 297A.67, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 38. Ticket purchasing rights to collegiate events. The sale of the privilege of
1.9 admission under section 297A.61, subdivision 3, paragraph (g), clause (1), does not include
1.10 consideration paid for the right to purchase a ticket to a collegiate athletic event in a preferred
1.11 area, and the sale of the right to purchase a ticket is exempt provided that:

1.12 (1) the consideration paid for the right to purchase in the preferred area is used entirely
1.13 to support student scholarship costs;

1.14 (2) the consideration paid for the right to purchase in the preferred area is separately
1.15 stated from the admission price; and

1.16 (3) the admission price is equal to or greater than the highest priced general admission
1.17 ticket for the closest seat not in the preferred area.

1.18 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.19 30, 2021.