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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. **3684**

03/12/2018 Authored by West
The bill was read for the first time and referred to the Committee on Commerce and Regulatory Reform

1.1 A bill for an act
1.2 relating to wages; clarifying the calculation of gambling sales for determining
1.3 small or large employer status; amending Minnesota Statutes 2016, section 177.24,
1.4 by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 177.24, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 6. Calculation of gross annual sales. For the purposes of determining whether
1.9 an enterprise is a small or large employer under subdivision 1, paragraph (a), clause (1) or
1.10 (2), income from lawful gambling must be counted as gross receipts collected from sales
1.11 less sums spent for prizes.