

SENATE

STATE OF MINNESOTA

EIGHTY-NINTH SESSION

S.F. No. 2021

(SENATE AUTHORS: DIBBLE)

DATE	D-PG	OFFICIAL STATUS
04/07/2015	1491	Introduction and first reading Referred to Taxes

1.1

A bill for an act

1.2

relating to taxation; sales and use; repealing the exemption for Super Bowl

1.3

admissions tickets; repealing Minnesota Statutes 2014, section 297A.68,

1.4

subdivision 9.

1.5

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

1.6

Section 1. **REPEALER.**

1.7

Minnesota Statutes 2014, section 297A.68, subdivision 9, is repealed.

1.8

EFFECTIVE DATE. This section is effective for sales and purchases made after

1.9

June 30, 2015.

APPENDIX
Repealed Minnesota Statutes: 15-1986

297A.68 BUSINESS EXEMPTIONS.

Subd. 9. **Super Bowl admissions.** The granting of the privilege of admission to a world championship football game sponsored by the National Football League is exempt.