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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 2748

03/24/2025 Authored by Davids
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 Minnesota
1.3 intercollegiate sports tickets and admissions; amending Minnesota Statutes 2024,
1.4 section 297A.70, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2024, section 297A.70, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 11b. Minnesota intercollegiate sport tickets and admissions. (a) Tickets and
1.9 admissions to games and events for an intercollegiate sport sponsored by a public institution
1.10 of higher education are exempt.

1.11 (b) For the purposes of this subdivision:

1.12 (1) "intercollegiate sport" means a sport played at the collegiate level for which eligibility
1.13 requirements for participation by a student athlete are established by a national association
1.14 that promotes or regulates collegiate athletics; and

1.15 (2) "public institution of higher education" means a state university, a state community
1.16 college, a state technical college, or the University of Minnesota.

1.17 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.18 30, 2025.