This Document can be made available in alternative formats upon request

REVISOR

State of Minnesota

HOUSE OF REPRESENTATIVES н. г. №. 3754

## NINETY-SECOND SESSION

Authored by Davids The bill was read for the first time and referred to the Committee on Taxes 02/24/2022

1.1	A bill for an act
1.2 1.3 1.4 1.5	relating to taxation; sales and use; modifying provisions related to the privilege of admission and the exemption for suite licenses; amending Minnesota Statutes 2020, sections 297A.67, subdivision 35; 297A.68, by adding a subdivision; 297A.79.
1.6	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.7	Section 1. Minnesota Statutes 2020, section 297A.67, subdivision 35, is amended to read:
1.8	Subd. 35. Suite licenses. The sale of the privilege of admission under section 297A.61,
1.9	subdivision 3, paragraph (g), clause (1), to a place of amusement or athletic event does not
1.10	include consideration paid for a license to use a private suite, private skybox, or private box
1.11	seat, and the sale of the license is exempt provided that: (1) the lessee may use the private
1.12	suite, private skybox, or private box seat by mutual arrangement with the lessor on days
1.13	when there is no amusement or athletic event; and (2) the sales price for the privilege of
1.14	admission is separately stated and is equal to or greater than the highest priced general
1.15	admission ticket for the closest seat not in the private suite, private skybox, or private box
1.16	seat. The sale of food and beverages for consumption in a private suite, private skybox, or
1.17	private box seat must be taxable to the extent provided under this chapter, but these taxable
1.18	sales do not invalidate the exemption in this subdivision.
1.19	<b>EFFECTIVE DATE.</b> This section is effective for sales and purchases made after June
1.20	30, 2021.

1

	05/14/21	REVISOR	EAP/TO	21-04228
2.1	Sec. 2. Minnesota Statutes 2020, sectio	on 297A.68, is amer	ided by adding a sub	odivision to
2.2	read:			
2.3	Subd. 46. Certain amenities include	d with privilege of	admission. Ameniti	es included
2.4	in the sales price of the privilege of adm	ission under section	n 297A.61, subdivisi	ion 3,
2.5	paragraph (m), are exempt when purchas	ed by a taxpayer sel	ling the privilege of	admission.
2.6	EFFECTIVE DATE. This section is	s effective for sales	and purchases made	e after June
2.7	<u>30, 2021.</u>			
2.8 2.9	Sec. 3. Minnesota Statutes 2020, section <b>297A.79 REPORTING OF GROS</b>		nded to read:	
2.10	At the option of the taxpayer, gross re	ceipts from sales m	ay be reported on the	e cash basis
2.11	as the consideration is received or on the	e accrual basis as sa	les are made. <u>For ta</u>	xpayers
2.12	reporting on the accrual basis, in the cas	e of receipts from t	he sale of the privile	ge of
2.13	admission to places of amusement and a	thletic events, the s	ale is made and acci	rual occurs
2.14	at the time the event occurs.			
2.15	<b>EFFECTIVE DATE.</b> This section is	s effective for sales	and purchases made	e after June
2.16	30, 2021.			