

State of Minnesota

H. F. No. **3754**

2.1 Sec. 2. Minnesota Statutes 2020, section 297A.68, is amended by adding a subdivision to  
2.2 read:

2.3 Subd. 46. **Certain amenities included with privilege of admission.** Amenities included  
2.4 in the sales price of the privilege of admission under section 297A.61, subdivision 3,  
2.5 paragraph (m), are exempt when purchased by a taxpayer selling the privilege of admission.

2.6 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
2.7 30, 2021.

2.8 Sec. 3. Minnesota Statutes 2020, section 297A.79, is amended to read:

2.9 **297A.79 REPORTING OF GROSS RECEIPTS.**

2.10 At the option of the taxpayer, gross receipts from sales may be reported on the cash basis  
2.11 as the consideration is received or on the accrual basis as sales are made. For taxpayers  
2.12 reporting on the accrual basis, in the case of receipts from the sale of the privilege of  
2.13 admission to places of amusement and athletic events, the sale is made and accrual occurs  
2.14 at the time the event occurs.

2.15 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
2.16 30, 2021.