

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 4678

03/30/2022 Authored by Marquart 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; extending the exemption for Minnesota State
1.3 High School League tickets and admissions; amending Laws 2017, First Special
1.4 Session chapter 1, article 3, section 26.

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

1.6 Section 1. Laws 2017, First Special Session chapter 1, article 3, section 26, the effective
1.7 date, is amended to read:

1.8 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.9 30, 2017, and before July 1, 2027 2030.

1.10 EFFECTIVE DATE. This section is effective the day following final enactment.

1.11 Sec. 2. STATEMENT OF INTENT; SALES TAX EXEMPTION FOR MINNESOTA
1.12 STATE HIGH SCHOOL LEAGUE.

1.13 The purpose of the extension of the exemption in section 1 is to provide grants to fund
1.14 programs for schools and coaches and reduce the fee costs for student participants. The
1.15 standard against which effectiveness is to be measured is the expansion of and level of
1.16 participation in these programs.