

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 164

(SENATE AUTHORS: CLAUSEN, Pratt, Nelson and Frentz)

DATE	D-PG	OFFICIAL STATUS
01/17/2017	349	Introduction and first reading
		Referred to Taxes
01/26/2017	404	Author added Frentz

1.1 A bill for an act

1.2 relating to taxation; sales and use; providing an exemption for certain tickets and

1.3 admissions; amending Minnesota Statutes 2016, sections 128C.24; 297A.70,

1.4 subdivision 11.

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

1.6 Section 1. Minnesota Statutes 2016, section 128C.24, is amended to read:

1.7 **128C.24 LEAGUE FUNDS TRANSFER.**

1.8 Beginning July 1, 2007, the Minnesota State High School League shall annually determine

1.9 the sales tax savings attributable to section 297A.70, subdivision 11, paragraph (b), and

1.10 annually transfer that amount to a nonprofit charitable foundation created for the purpose

1.11 of promoting high school extracurricular activities. The funds must be used by the foundation

1.12 to make grants to fund, assist, recognize, or promote high school students' participation in

1.13 extracurricular activities. The first priority for funding will be grants for scholarships to

1.14 individuals to offset athletic fees. The foundation must equitably award grants based on

1.15 considerations of gender balance, school size, and geographic location, to the extent feasible.

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

1.17 30, 2017.

1.18 Sec. 2. Minnesota Statutes 2016, section 297A.70, subdivision 11, is amended to read:

1.19 Subd. 11. **School tickets or admissions.** (a) Tickets or admissions to regular season

1.20 school games, events, and activities are exempt. For purposes of this subdivision, "school"

1.21 has the meaning given it in section 120A.22, subdivision 4.

- 2.1 (b) Tickets or admissions to games, events, and activities sponsored by the Minnesota
2.2 State High School League under chapter 128C are exempt.
- 2.3 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.4 30, 2017.