

**SENATE**  
**STATE OF MINNESOTA**  
**NINETY-FIRST SESSION**

**S.F. No. 3685**

(SENATE AUTHORS: WEBER)

DATE	D-PG	OFFICIAL STATUS
02/27/2020	5027	Introduction and first reading
		Referred to Agriculture, Rural Development, and Housing Finance
03/11/2020	5371	Comm report: To pass and re-referred to Taxes

1.1 A bill for an act

1.2 relating to county agricultural societies; modifying the required use for a portion

1.3 of revenues; amending Minnesota Statutes 2019 Supplement, section 38.27,

1.4 subdivision 4.

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

1.6 Section 1. Minnesota Statutes 2019 Supplement, section 38.27, subdivision 4, is amended

1.7 to read:

1.8 Subd. 4. **Use of a portion of county fair revenues.** A county agricultural society must

1.9 annually determine the amount of sales tax savings attributable to section 297A.70,

1.10 subdivision 21. ~~If The county agricultural society owns its own fairgrounds, it must use the~~

1.11 ~~amount equal to the sales tax savings to maintain, improve, or expand society-owned~~

1.12 ~~buildings and facilities on the fairgrounds; otherwise it must transfer this amount to the~~

1.13 ~~owner of the fairgrounds. An owner that receives a transfer of money under this subdivision~~

1.14 ~~must use the transferred amount to maintain, improve, and expand entity owned buildings~~

1.15 ~~and facilities on the county fairgrounds.~~

1.16 **EFFECTIVE DATE.** This section is effective beginning July 1, 2020.