

SENATE  
STATE OF MINNESOTA  
NINETIETH SESSION

S.F. No. 3753

(SENATE AUTHORS: ANDERSON, P.)

DATE	D-PG	OFFICIAL STATUS
03/22/2018	6922	Introduction and first reading Referred to Taxes

1.1

A bill for an act

1.2

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

1.3

ticket purchasing rights; amending Minnesota Statutes 2016, section 297A.67, by

1.4

adding a subdivision.

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

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Section 1. Minnesota Statutes 2016, section 297A.67, is amended by adding a subdivision

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to read:

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Subd. 37. Ticket purchasing rights to collegiate events. The sale of the privilege of

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admission under section 297A.61, subdivision 3, paragraph (g), clause (1), does not include

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consideration paid for the right to purchase a ticket to a collegiate athletic event in a preferred

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area, and the sale of the right to purchase a ticket is exempt provided that:

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(1) the consideration paid for the right to purchase in the preferred area is used entirely

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to support student scholarship costs;

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(2) the consideration paid for the right to purchase in the preferred area is separately

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stated from the admission price; and

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(3) the admission price is equal to or greater than the highest priced general admission

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ticket for the closest seat not in the preferred area.

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