

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 3767

(SENATE AUTHORS: DAHMS and Eken)

DATE
02/27/2020

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5040 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
 1.2 relating to taxation; sales and use; expanding the exemption for certain sales by
 1.3 agricultural societies; amending Minnesota Statutes 2019 Supplement, section
 1.4 297A.70, subdivision 21.

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

1.6 Section 1. Minnesota Statutes 2019 Supplement, section 297A.70, subdivision 21, is
 1.7 amended to read:

1.8 Subd. 21. **County agricultural society sales at county fairs.** Sales by a county
 1.9 agricultural society ~~during~~ for a regularly scheduled county fair are exempt. For purposes
 1.10 of this subdivision, sales include admissions to and parking at the county fairgrounds,
 1.11 admissions to separately ticketed events run by the county agricultural society, and
 1.12 concessions and other sales made by employees or volunteers of the county agricultural
 1.13 society on the county fairgrounds. This exemption applies to presales of parking or
 1.14 admissions for days or events that are part of the regularly scheduled county fair. This
 1.15 exemption does not apply to other sales or events by a county agricultural society held at a
 1.16 time other than at the time of the regularly scheduled county fair, or events not held on the
 1.17 county fairgrounds.

1.18 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
 1.19 30, 2020.