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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. 2014

03/02/2017 Authored by Knoblach and Theis  
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; exempting admissions to certain nonprofit BMX  
1.3 tracks; amending Minnesota Statutes 2016, section 297A.70, by adding a  
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 297A.70, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 20. Admissions; certain BMX tracks. Admissions to or charges for access to a  
1.9 BMX track owned and operated by an exempt organization under section 501(c)(3) of the  
1.10 Internal Revenue Code are exempt. For purposes of this subdivision "BMX track" means  
1.11 a track designed for bicycle motocross racing and includes related training and riding areas  
1.12 as well as the actual racing track or tracks. In order to qualify for the exemption under this  
1.13 subdivision, the BMX track must be sanctioned by a national or regional governing body  
1.14 for bicycle motocross racing.

1.15 EFFECTIVE DATE. This section is effective for sales and purchases made after June  
1.16 30, 2017.