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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. **2174**

04/09/2015 Authored by Hornstein, Hansen and Loeffler  
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; repealing the exemption for Super Bowl  
1.3 admissions tickets; repealing Minnesota Statutes 2014, section 297A.68,  
1.4 subdivision 9.

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

1.6 Section 1. **REPEALER.**

1.7 Minnesota Statutes 2014, section 297A.68, subdivision 9, is repealed.

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

1.9 June 30, 2015.

APPENDIX  
Repealed Minnesota Statutes: 15-1986

**297A.68 BUSINESS EXEMPTIONS.**

Subd. 9. **Super Bowl admissions.** The granting of the privilege of admission to a world championship football game sponsored by the National Football League is exempt.