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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 3806

02/26/2020 Authored by McDonald, Marquart and Davids
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; 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.