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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. **3767**

02/24/2020 Authored by Brand and Tabke  
The bill was read for the first time and referred to the Agriculture and Food Finance and Policy Division  
03/04/2020 Adoption of Report: Amended and re-referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to county agricultural societies; modifying the required use for a portion  
1.3 of revenues; amending Minnesota Statutes 2019 Supplement, section 38.27,  
1.4 subdivision 4.

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

1.6 Section 1. Minnesota Statutes 2019 Supplement, section 38.27, subdivision 4, is amended  
1.7 to read:

1.8 Subd. 4. **Use of a portion of county fair revenues.** A county agricultural society must  
1.9 annually determine the amount of sales tax savings attributable to section 297A.70,  
1.10 subdivision 21. ~~If The county agricultural society owns its own fairgrounds, it must use the~~  
1.11 ~~amount equal to the sales tax savings to maintain the fairgrounds or maintain, improve, or~~  
1.12 ~~expand society-owned buildings and facilities on the fairgrounds; otherwise it must transfer~~  
1.13 ~~this amount to the owner of the fairgrounds. An owner that receives a transfer of money~~  
1.14 ~~under this subdivision must use the transferred amount to maintain, improve, and expand~~  
1.15 ~~entity owned buildings and facilities on the county fairgrounds.~~

1.16 **EFFECTIVE DATE.** This section is effective beginning July 1, 2020.