

**SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION**

**S.F. No. 1926**

(SENATE AUTHORS: JASINSKI, Chamberlain and Clausen)

DATE	D-PG	OFFICIAL STATUS
03/10/2021	800	Introduction and first reading Referred to Taxes
04/07/2021	1312	Author added Chamberlain
04/13/2021	2768	Author added Clausen

1.1 A bill for an act

1.2 relating to taxation; sales and use; providing an exemption for certain ticket

1.3 purchasing rights; amending Minnesota Statutes 2020, section 297A.67, by adding

1.4 a subdivision.

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

1.6 Section 1. Minnesota Statutes 2020, section 297A.67, is amended by adding a subdivision

1.7 to read:

1.8 Subd. 38. Season ticket purchasing rights to collegiate events. The sale of a right to

1.9 purchase the privilege of admission to a college or university athletic event in a preferred

1.10 viewing location for a season of a particular athletic event is exempt if:

1.11 (1) the consideration paid for the right to purchase is used entirely to support student

1.12 scholarship, wellness, and academic costs;

1.13 (2) the consideration paid for the right to purchase is separately stated from the admission

1.14 price; and

1.15 (3) the admission price is equal to or greater than the highest priced general admission

1.16 ticket for the closest seat not in the preferred viewing location.

1.17 EFFECTIVE DATE. This section is effective for sales and purchases made after June

1.18 30, 2021.