

**SENATE**  
**STATE OF MINNESOTA**  
**NINETIETH SESSION**

**S.F. No. 113**

(SENATE AUTHORS: NELSON, Rest, Clausen and Wiger)

DATE	D-PG	OFFICIAL STATUS
01/12/2017	115	Introduction and first reading
		Referred to Taxes
01/17/2017	351	Authors added Clausen; Wiger

1.1 A bill for an act  
 1.2 relating to sales and use tax; exempting admissions to Minnesota State High School  
 1.3 League events; amending Minnesota Statutes 2016, sections 128C.24; 297A.70,  
 1.4 by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 128C.24, is amended to read:

1.7 **128C.24 LEAGUE FUNDS TRANSFER.**

1.8 Beginning July 1, 2007, the Minnesota State High School League shall annually determine  
 1.9 the sales tax savings attributable to section 297A.70, subdivision ~~4~~ 11a, and annually  
 1.10 transfer that amount to a nonprofit charitable foundation created for the purpose of promoting  
 1.11 high school extracurricular activities. The funds must be used by the foundation to make  
 1.12 grants to fund, assist, recognize, or promote high school students' participation in  
 1.13 extracurricular activities. The first priority for funding will be grants for scholarships to  
 1.14 individuals to offset athletic fees. The foundation must equitably award grants based on  
 1.15 considerations of gender balance, school size, and geographic location, to the extent feasible.

1.16 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
 1.17 30, 2017.

1.18 Sec. 2. Minnesota Statutes 2016, section 297A.70, is amended by adding a subdivision to  
 1.19 read:

1.20 **Subd. 11a. Minnesota State High School League tickets and admissions.** Tickets and  
 1.21 admissions to games, events, and activities sponsored by the Minnesota State High School  
 1.22 League under chapter 128C are exempt.

- 2.1 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
- 2.2 30, 2017.