

**473J.23 LOCAL TAXES.**

No new or additional local sales or use tax shall be imposed on sales at the stadium site unless the tax is applicable throughout the taxing jurisdiction. Except for a tax imposed under section 16A.727, no new or additional local tax shall be imposed on sales of tickets and admissions to NFL team, NFL team-owned major league soccer, or other team-related events at the stadium, notwithstanding any law or ordinance, unless the tax is applicable throughout the taxing jurisdiction. The admissions and amusements tax currently imposed by the city of Minneapolis pursuant to Laws 1967, extra session chapter 34, section 2, as amended by Laws 1969, chapter 1092, may apply to admissions for football and NFL team-related events, including NFL team-owned major league soccer, as provided in section 473J.15, subdivision 15, at the stadium.

**History:** 2012 c 299 art 1 s 23