297A.96 LOCAL ADMISSIONS AND AMUSEMENT TAXES; EXEMPTION FOR NONPROFIT ORGANIZATIONS.

Amounts charged for admission to an event described in section 297A.70, subdivision 10, paragraph (a), are not subject to a tax imposed by a local unit of government or imposed on sales taking place in a single named local unit of government on sales of admissions or amusements, under a law other than a general sales tax law.

History: *2000 c 418 art 1 s 39; 2002 c 377 art 3 s 18*