

**Senate Counsel, Research, and Fiscal Analysis**

Tom Bottem, Director

Minnesota Senate Building  
95 University Ave. W. Suite 3300  
ST. PAUL, MN 55155-1800  
(651) 296-4791  
www.senate.mn/scrfa

**Senate**

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**State of Minnesota**

**S.F. No. 3695 – Modification of combined net receipts tax rates and brackets (as proposed to be amended by the A-1 amendment)**

**Author:** Senator Carla J. Nelson

**Prepared by:** Nora Pollock, Senate Counsel (651/297-8066)

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A combined net receipt tax is imposed on a charitable gambling organization's gross receipts from lawful gambling less gross receipts directly derived from the conduct of paper bingo, raffles, and paddlewheels, excluding net prizes paid other than prizes actually paid for paper bingo, raffles, and paddlewheels.

This bill modifies the rates of tax and the tax brackets on which the combined net receipts tax is imposed. Effective for games reported as played after June 30, 2022.

The bill also strikes obsolete language and adds updated language pertaining to the calculation of the revenue increase from the combined net receipts tax. Effective the day following final enactment.