

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

S.F. No. 4424

(SENATE AUTHORS: COLEMAN, Nelson, Bakk and Rest)

DATE
04/04/2022

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6423 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use tax; State Agricultural Society; allowing a
1.3 temporary suspension of the sales and use tax remittance requirements for certain
1.4 state fair sales.

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

1.6 Section 1. **TEMPORARY RETENTION OF SALES TAX; MINNESOTA STATE**
1.7 **FAIR.**

1.8 Subdivision 1. **Liability for payment of tax; sales and use tax.** For the annual state
1.9 fair held in calendar years 2022 and 2023 only, the tax imposed under Minnesota Statutes,
1.10 section 297A.62, subdivision 1, on sales of tickets to the premises of or events sponsored
1.11 by the State Agricultural Society and conducted on the State Fairgrounds during and prior
1.12 to the period of the annual state fair may be retained by the State Agricultural Society if the
1.13 funds are used as required under subdivision 2.

1.14 Subd. 2. **Capital improvements.** The State Agricultural Society shall spend the amount
1.15 of sales tax retained under subdivision 1 to maintain and improve state-owned buildings
1.16 and facilities on the State Fairgrounds.

1.17 Subd. 3. **Definition.** For purposes of this section, the meaning of the terms "State
1.18 Agricultural Society," "state fair," and "State Fairgrounds" fall within the meaning of those
1.19 terms as used in Minnesota Statutes, chapter 37.

1.20 **EFFECTIVE DATE.** This section is effective the day following final enactment.