



## **S.F. No. 378 – Establishment of an amateur sports account and dedication of certain sales tax collections**

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**Section 1. Amateur sports account.** Establishes the amateur sports account in the special revenue fund and requires that money in the account must be used for deferred maintenance costs for the National Sports Center in Blaine. Deferred maintenance costs are determined annually by the Department of Administration in the Minnesota Enterprise Real Property Facilities Condition Assessment. Beginning on September 1, 2025, and each year thereafter, if no deferred maintenance costs are identified, revenue deposited to the amateur sports account cancels to the general fund. Effective for sales and purchases made after June 30, 2025.

**Section 2. Deposit of revenues.** Requires that revenues derived from taxes on sales and purchases made at the National Sports Center must be deposited to the amateur sports account. Effective for sales and purchases made after June 30, 2025.

