



## **S.F. No. 2636 – Sales tax exemption for Minnesota intercollegiate sports tickets and admissions**

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**Section 1. Minnesota intercollegiate sports tickets and admissions.** Exempts from sales tax tickets and admissions to games and events for an intercollegiate sport sponsored by a public institution of higher education.

“Intercollegiate sport” means a sport played at the collegiate level for which eligibility requirements are established by a national association that promotes or regulates collegiate athletics.

“Public institution of higher education” means a state university, state community college, state technical college, or the University of Minnesota.

Effective for sales and purchases made after June 30, 2025.

