

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

Author: Senator Ann H. Rest

Prepared by: Nora Pollock, Senate Counsel (nora.pollock@mnsenate.gov)

Date: April 7, 2025

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.



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