

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 2636

(SENATE AUTHORS: REST)

DATE	D-PG	OFFICIAL STATUS
03/17/2025	863	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; providing an exemption for Minnesota

1.3intercollegiate sports tickets and admissions; amending Minnesota Statutes 2024,

1.4section 297A.70, by adding a subdivision.

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

1.6Section 1. Minnesota Statutes 2024, section 297A.70, is amended by adding a subdivision

1.7to read:

1.8Subd. 11b. Minnesota intercollegiate sport tickets and admissions. (a) Tickets and

1.9admissions to games and events for an intercollegiate sport sponsored by a public institution

1.10of higher education are exempt.

1.11(b) For the purposes of this subdivision:

1.12(1) "intercollegiate sport" means a sport played at the collegiate level for which eligibility

1.13requirements for participation by a student athlete are established by a national association

1.14that promotes or regulates collegiate athletics; and

1.15(2) "public institution of higher education" means a state university, a state community

1.16college, a state technical college, or the University of Minnesota.

1.17EFFECTIVE DATE. This section is effective for sales and purchases made after June

1.1830, 2025.