

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 3237

(SENATE AUTHORS: REST, Coleman, Pratt, Frentz and Johnson Stewart)

DATE	D-PG	OFFICIAL STATUS
04/03/2025	1344	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; providing an exemption for the granting of the

1.3privilege of admission to championship golf tournaments sponsored by the

1.4Professional Golfers' Association of America; amending Minnesota Statutes 2024,

1.5section 297A.68, by adding a subdivision.

1.6BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.7Section 1. Minnesota Statutes 2024, section 297A.68, is amended by adding a subdivision

1.8to read:

1.9Subd. 9a. Championship golf tournaments admission and related events. The granting

1.10of the privilege of admission to a world championship golf tournament sponsored by the

1.11Professional Golfers' Association of America and to related events sponsored by the

1.12Professional Golfers' Association of America is exempt.

1.13EFFECTIVE DATE. This section is effective for sales and purchases made after June

1.1430, 2025.