



S.F. No. 3228 – Modifying sales tax remittance requirements for professional athletic events

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Section 1. Sales and use tax remittance; professional athletic events. Provides that, for a “qualifying retailer,” sales taxes on the privilege of admission are due and payable on or before the 20th day of the month following the month in which a professional athletic event occurs.

- **“Qualifying retailer”** means a retailer that is a professional sports team that competes in Major League Baseball, Major League Soccer, the National Basketball Association, the Women's National Basketball Association, the National Football League, the National Hockey League, or the Professional Women's Hockey League.
- **“Professional athletic event”** means a sports game, match, activity, or series of games, matches, activities, or tournaments organized by a professional sports organization competing in Major League Baseball, Major League Soccer, the National Basketball Association, the Women's National Basketball Association, the National Football League, the National Hockey League, or the Professional Women's Hockey League.

Effective retroactively for sales and purchases made after December 31, 2014.

Section 2. Interest and penalties. Voids any interest and penalties imposed on remittances on sales and purchases described in section 1 that are remitted as provided in section 1. Effective the day following final enactment.

