

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 3228

(SENATE AUTHORS: FRENTZ and Rest)

DATE
04/02/2025

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1A bill for an act

1.2relating to taxation; sales and use; modifying certain remittance requirements;

1.3amending Minnesota Statutes 2024, section 289A.20, by adding a subdivision.

1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5Section 1. Minnesota Statutes 2024, section 289A.20, is amended by adding a subdivision

1.6to read:

1.7Subd. 4a. Sales and use tax remittance; professional athletic events. (a)

1.8Notwithstanding section 289A.20, subdivision 4, paragraphs (a) to (c), for qualifying retailers,

1.9the taxes imposed under chapter 297A on the sale of the privilege of admission under section

1.10297A.61, subdivision 3, paragraph (g), clause (1), to professional athletic events are due

1.11and payable to the commissioner on or before the 20th day of the month following the month

1.12in which the professional athletic event occurred.

1.13(b) For purposes of this section, the following terms have the meanings given:

1.14(1) "professional athletic event" means a sports game, match, activity, or series of games,

1.15matches, activities, or tournaments organized by a professional sports organization competing

1.16in Major League Baseball, Major League Soccer, the National Basketball Association, the

1.17Women's National Basketball Association, the National Football League, the National

1.18Hockey League, or the Professional Women's Hockey League; and

1.19(2) "qualifying retailer" means a retailer that is a professional sports team that competes

1.20in Major League Baseball, Major League Soccer, the National Basketball Association, the

1.21Women's National Basketball Association, the National Football League, the National

1.22Hockey League, or the Professional Women's Hockey League.

2.1 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
2.2 made after December 31, 2014.

2.3 Sec. 2. **INTEREST AND PENALTIES.**

2.4 Interest and penalties imposed under Minnesota Statutes, chapter 289A, or any other
2.5 provision of law, on sales and purchases covered by section 1 and remitted as provided in
2.6 that section, and made after December 31, 2014, and before the day following final enactment
2.7 of this act, are void.

2.8 **EFFECTIVE DATE.** This section is effective the day following final enactment.