



## **S.F. No. 3152 – Contingent appropriation to Minnesota Sports Facilities Authority based on growth of electronic pull-tabs tax revenue (as proposed to be amended by the A-1 amendment)**

**Author:** Senator Nick A. Frentz

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

**Date:** May 5, 2025

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### **Section 1. Appropriation; stadium improvements.**

**Paragraph (a)** requires the commissioner of revenue, in consultation with the commissioner of management and budget, to calculate the difference between the amount of revenue from combined net receipts tax attributable to the conduct of electronic pull-tabs in the immediately preceding fiscal year to the amount calculated in the “base year,” as defined in paragraph (e). The base year is fiscal year 2023. The calculation is made after the deposit of combined net receipts tax revenue to the general fund and the appropriation of 0.5% of revenue to the commissioner of human services for compulsive gambling treatment program, both required under current law.

**Paragraph (b)** annually appropriates the amount calculated under paragraph (a) (if the difference is greater than zero) to the Minnesota Sports Facilities Authority for capital improvements to the U.S. Bank Stadium, up to the maximum amount of \$20 million per fiscal year.

**Paragraph (c)** requires the commissioner of revenue to adjust the maximum amount for inflation, beginning in fiscal year 2026. The adjustment is rounded down to the nearest \$50.

**Paragraph (d)** provides the method of calculating the amount of revenue attributable to the conduct of electronic pull-tabs. The amount equals the total combined net receipts tax collected multiplied by a fraction: the numerator is the aggregate of all net receipts derived from the conduct of electronic pull-tabs, and the denominator is the aggregate of all combined net receipts from all lawful gambling.

**Paragraph (e)** defines “base year” and “maximum amount.”

Effective July 1, 2025.



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95 University Ave. W., STE 3300, Saint Paul, MN, 55155