

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 3152

(SENATE AUTHORS: FRENTZ, Miller, Klein, Housley and Pratt)		
DATE	D-PG	OFFICIAL STATUS
04/01/2025	1251	Introduction and first reading
		Referred to Taxes
05/05/2025	4443	Author added Pratt

1.1

A bill for an act

1.2

relating to taxation; charitable gambling; appropriating money to the Minnesota

1.3

Sports Facilities Authority contingent on certain revenues from the conduct of

1.4

electronic pull-tabs; amending Minnesota Statutes 2024, section 297E.02, by

1.5

adding a subdivision.

1.6

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

1.7

Section 1. Minnesota Statutes 2024, section 297E.02, is amended by adding a subdivision

1.8

to read:

1.9

Subd. 3a. **Appropriation; stadium improvements.** (a) By March 15, 2026, and each

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year thereafter, the commissioner, in consultation with the commissioner of management

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and budget, must calculate the difference between:

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(1) the amount of revenue from the tax imposed under subdivision 6, after the disposition

1.13

under subdivision 3, paragraph (a), and the appropriation under subdivision 3, paragraph

1.14

(c), attributable to the conduct of electronic pull-tabs in the immediately preceding fiscal

1.15

year; and

1.16

(2) the amount of revenue from the tax imposed under subdivision 6, after the disposition

1.17

under subdivision 3, paragraph (a), and the appropriation under subdivision 3, paragraph

1.18

(c), attributable to the conduct of electronic pull-tabs in the base year.

1.19

(b) If the amount calculated under paragraph (a) is greater than zero, ... percent of the

1.20

amount calculated under paragraph (a), up to the maximum amount, is annually appropriated

1.21

by August 1, 2026, and each year thereafter, from the general fund to the Minnesota Sports

1.22

Facilities Authority for stadium improvements.

2.1 (c) Beginning July 1, 2026, and each year thereafter, the commissioner must adjust the
2.2 maximum amount in paragraph (d) as provided in section 270C.22. The statutory year is
2.3 taxable year 2025. The amounts as adjusted must be rounded down to the nearest \$50
2.4 amount.

2.5 (d) For purposes of this section:

2.6 (1) "base year" means fiscal year 2024;

2.7 (2) "maximum amount" means \$20,000,000; and

2.8 (3) "stadium" has the meaning given in section 437J.03, subdivision 8.

2.9 **EFFECTIVE DATE.** This section is effective July 1, 2025.