



**SALES AND USE TAX
Professional Golfers' Association**

April 7, 2025

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 3051 (Davids) / S.F. 3237 (Rest)

	Fund Impact			
	<u>F.Y. 2026</u>	<u>F.Y. 2027</u>	<u>F.Y. 2028</u>	<u>F.Y. 2029</u>
	(000's)			
General Fund	(\$130)	(\$30)	(\$30)	(\$1,640)
Natural Resources and Arts Funds	(\$10)	(Negl.)	(Negl.)	(\$90)
Housing Assistance Fund	(Negl.)	(Negl.)	(Negl.)	(\$40)
Special Revenue Fund	(Negl.)	(Negl.)	(Negl.)	(\$20)
Total – All Funds	(\$140)	(\$30)	(\$30)	(\$1,790)

Effective for sales and purchases made after June 30, 2025.

EXPLANATION OF THE BILL

The bill would provide an exemption from the sales and use tax for the granting of the privilege of admission to a world championship golf tournament sponsored by the Professional Golfers' Association of America and to related events sponsored by the Professional Golfers' Association of America.

REVENUE ANALYSIS DETAIL

- The estimates assume ticket sales for two major golf tournaments will take place in the forecast window.
- Information on past admissions figures for the estimates was provided by industry representatives.
- Historical admissions figures were inflated using the CPI for admissions to sporting events from the Bureau of Labor Statistics.
- The estimates are increased 1% annually to account for additional events that may qualify for the exemption.

Minnesota Department of Revenue
Tax Research Division
[https://www.revenue.state.mn.us/
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)

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