

Subject Sales tax exemptions for preferred athletic facility seating and amenities repealed; safe harbor shelter and housing grants funding provided

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Summary

This bill repeals the sales tax exemptions on the following items related to preferred seating and amenities at athletic events:

- a license to use a private suite, private skybox, or private box seat;
- season tickets to collegiate events in preferred seating areas; and
- amenities included in the sale of the privilege of admission to athletic events.

The bill appropriates to the commissioner of human services \$8.8 million in FY27 and \$8.9 million in FY28 and beyond for grants to safe harbor shelter and housing grants.