

Subject Retention of State Fair sales tax

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Overview

H.F. 4640 would temporarily allow the State Agricultural Society to retain the sales tax imposed on tickets to and events at the 2022 and 2023 State Fair and use the retained proceeds to maintain facilities at the State Fairgrounds.

Summary

Section	Description
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1	Temporary retention of sales tax; Minnesota State Fair.
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Subd. 1. Liability for payment of tax; sales and use tax. Allows the State Agricultural Society to retain the sales tax imposed on tickets to and events at the State Fair in 2022 and 2023, provided the funds are used as required in subdivision 2.

Subd. 2. Capital improvements. Requires the society to spend the retained tax to maintain and improve state-owned buildings and facilities on the State Fairgrounds.

Subd. 3. Definition. Provides that the terms "State Agricultural Society", "State Fair", and "State Fairgrounds" have the meaning those terms have in the chapter of law governing the State Agricultural Society.

Effective date: day following final enactment.