



University of Minnesota Athletics

Bierman Field Athletic Building | 516 15th Avenue S.E. | Minneapolis, MN 55455

The Honorable Carla Nelson
Chair, Senate Tax Committee
St. Paul, MN

The Honorable Paul Marquart
Chair, House Tax Committee
St. Paul, MN

Dear Chairs Nelson and Marquart:

On behalf of the Student-Athlete Advisory Committee of the University of Minnesota Twin Cities, and the approximately 650 student athletes we represent, we write to express our support for the collegiate athletics scholarship seating donation sales tax exemption included in the House Omnibus Tax Bill. The scholarship seating donation program has been instrumental in helping student athletes across Minnesota access an affordable education while excelling in collegiate athletic programs. We urge you to include it in the conference committee's omnibus bill.

Scholarship seating contributions help create a complete collegiate experience for Gopher student-athletes competing in all sports by helping the athletics department pay student-athlete scholarship costs – tuition, fees, books, and room and board. The five Gopher athletic programs that have a scholarship seating donation program help support scholarships for student athletes in ALL sports, both revenue generating and non-revenue generating, men's and women's.

Historically, the department was able to dedicate 100% of the donations to provide educational and athletic opportunities to our diverse population of student athletes. A reinterpretation of statute by the Department of Revenue changed this, resulting in a sales tax that has reduced scholarship revenue for student athletes by over \$1 million each year.

Scholarship seating funding provides benefits which impacts the ability to recruit talented student athletes. Recruiting high caliber student athletes to our university translates directly to having those same people be productive citizens of Minnesota post-graduation due to a positive experience they have at the U of M. This is particularly true because most student-athletes go on to successful careers beyond the athletic arena.





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We, the student athletes, are so grateful for what we have been given by the athletics department, donors, and the State of Minnesota. We want to ensure we can continue that experience for future student athletes as well as continue the success of programs that reflect well on the state of Minnesota. With your support of this legislation, student athletes from across the state and beyond will continue to represent the University and State of Minnesota with our broad based success athletically, academically, and socially.

Thank you for your consideration of our request.

Sincerely,

CC: Members of the House and Senate Tax Conference Committee
Representative Mohamud Noor
Senator John Jasinski
Senator Greg Clausen
Commissioner Robert Doty, Department of Revenue
Felipe Illescas, Office of Governor Tim Walz and Lt. Governor Peggy Flanagan

