

**Subject** Minneapolis; local sales tax use of revenue modified, and downtown taxing area modified

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## Summary

| Section | Description  |
|---------|--|
| 1       | <p><b>General fund allocations.</b></p> <p>Strikes language requiring the commissioner of revenue to retain a portion of revenue from the Minneapolis local sales tax for the benefit of the Minnesota Sports Facilities Authority (“authority”) and requiring the authority to use those revenues for capital improvements to the U.S. Bank Stadium and stadium infrastructure.</p> <p>Effective the day following final enactment.</p> |
| 2       | <p><b>Downtown taxing area.</b></p> <p>Modifies the boundaries of the downtown taxing area, in which Minneapolis special local taxes apply, to include the North Loop.</p> <p>Effective for sales and purchases made after September 30, 2026.</p>   |
| 3       | <p><b>Appropriation; PGA championship events.</b></p> <p>Appropriates \$7,000,000 in FY 2027 from the general fund to the director of Explore Minnesota for a grant to the city of Chaska to attract, and for costs associated with hosting, various PGA events. Up to two percent may be used for administrative costs. This is a onetime appropriation and available until June 30, 2029.</p>  |
| 4       | <p><b>Cancellation.</b></p> <p>Cancels \$7,000,000 of a Minnesota forward fund appropriation in Laws 2023, chapter 53 to match federal funds.</p> <p>Effective the day following final enactment.</p>  |
| 5       | <p><b>Transfer.</b></p> <p>Provides a onetime transfer of \$7,000,000 in FY27 from the Minnesota forward fund to the general fund.</p>   |



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