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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 2988

04/01/2025 Authored by Youakim, Huot and Davids
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to education; extending Minnesota State High School League tickets and
1.3 admissions sales tax savings; amending Minnesota Statutes 2024, sections 128C.24;
1.4 297A.70, subdivision 11a; Laws 2017, First Special Session chapter 1, article 3,
1.5 sections 4; 26.

1.6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.7 Section 1. Minnesota Statutes 2024, section 128C.24, is amended to read:

1.8 128C.24 LEAGUE FUNDS TRANSFER.

1.9 Beginning (a) Every July 1, 2007, the Minnesota State High School League shall annually
1.10 must determine the sales tax savings attributable to section 297A.70, subdivision 11a, and
1.11 annually transfer that amount to a nonprofit charitable foundation created for the purpose
1.12 of promoting high school extracurricular activities. The funds must be used by the foundation
1.13 to make grants to fund, assist, recognize, or promote high school students' participation in
1.14 extracurricular activities. The first priority for funding will be grants for scholarships to
1.15 individuals to offset athletic fees. The foundation must equitably award grants based on
1.16 considerations of gender balance, school size, and geographic location, to the extent feasible.

1.17 (b) This section expires July 1, 2037.

1.18 EFFECTIVE DATE. This section is effective the day following final enactment.

1.19 Sec. 2. Minnesota Statutes 2024, section 297A.70, subdivision 11a, is amended to read:

1.20 Subd. 11a. Minnesota State High School League tickets and admissions. (a) Tickets
1.21 and admissions to games, events, and activities sponsored by the Minnesota State High
1.22 School League under chapter 128C are exempt.

2.1 (b) This section expires July 1, 2037.

2.2 **EFFECTIVE DATE.** This section is effective the day following final enactment.

2.3 Sec. 3. Laws 2017, First Special Session chapter 1, article 3, section 4, the effective date,
2.4 is amended to read:

2.5 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.6 30, 2017,~~and before July 1, 2027.~~

2.7 **EFFECTIVE DATE.** This section is effective the day following final enactment.

2.8 Sec. 4. Laws 2017, First Special Session chapter 1, article 3, section 26, the effective date,
2.9 is amended to read:

2.10 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.11 30, 2017,~~and before July 1, 2027.~~

2.12 **EFFECTIVE DATE.** This section is effective the day following final enactment.