

March 25, 2025  
*Revised Description*

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 1712 (Putnam) / H.F. 1681 (Davids), Section 2

	<b>Fund Impact</b>			
	<b><u>F.Y. 2026</u></b>	<b><u>F.Y. 2027</u></b>	<b><u>F.Y. 2028</u></b>	<b><u>F.Y. 2029</u></b>
	(000's)			
General Fund	(\$3,500)	(\$4,000)	(\$4,500)	(\$5,200)
Natural Resources and Arts Funds	(\$200)	(\$200)	(\$300)	(\$300)
Housing Assistance Fund	(\$80)	(\$90)	(\$100)	(\$120)
Special Revenue Fund	<u>(\$40)</u>	<u>(\$50)</u>	<u>(\$50)</u>	<u>(\$60)</u>
Total – All Funds	(\$3,820)	(\$4,340)	(\$4,950)	(\$5,680)

Effective for sales and purchases made after June 30, 2025.

## EXPLANATION OF THE BILL

**Current Law:** Sales for admissions to and parking at, or events sponsored by Minnesota State agricultural Society and conducted on the State Fairgrounds is currently taxable.

**Proposed Law:** The bill provides a sales tax exemption for admission to and parking at the State fairground and for admissions to separately ticketed events to the premises of or events during and prior to the period of the annual state fair. The exemption does not apply to sales for events held at a time other than at the time of the regularly scheduled state fair or events not held on the State Fairgrounds.

## REVENUE ANALYSIS DETAIL

- The estimate is based on information provided by the State Agricultural Society. The average sales tax remitted by the State Agricultural Society for calendar years 2023 and 2024 is used.
- A growth rate of 14% is assumed from records from State Agricultural Society.

Minnesota Department of Revenue  
Tax Research Division  
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