

April 13, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 2831 (Cwodzinski) / H.F. 2988 (Youakim)

	Fund Impact			
	<u>F.Y. 2026</u>	<u>F.Y. 2027</u>	<u>F.Y. 2028</u>	<u>F.Y. 2029</u>
			(000's)	
General Fund	\$0	\$0	(\$1,340)	(\$1,400)
Natural Resources and Arts Funds	\$0	\$0	(\$80)	(\$80)
Housing Assistance Fund	\$0	\$0	(\$30)	(\$30)
Special Revenue Fund	<u>\$0</u>	<u>\$0</u>	<u>(\$20)</u>	<u>(\$20)</u>
Total - All Funds	\$0	\$0	(\$1,470)	(\$1,530)

Effective the day following final enactment.

EXPLANATION OF THE BILL

Current Law: Tickets and admissions to games, events, and activities sponsored by the Minnesota State High School League are exempt from the sales tax. The current exemption is effective for sales and purchases made after June 30, 2017, and before July 1, 2027.

Proposed Law: The bill would extend the exemption until July 1, 2037.

REVENUE ANALYSIS DETAIL

- The estimates are based on information provided by the Minnesota State High School League.
- The estimates assume an increase of 4.8% annually based on historical growth in the exemption.

Minnesota Department of Revenue
Tax Research Division
<https://www.revenue.state.mn.us/revenue-analyses>