

# HOUSE RESEARCH

## Bill Summary

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**Authors:** Gunther and others

**Subject:** Sales tax exemption on admissions to college and university arts events

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### Section

- 1 Nonprofit tickets or admissions.** Expands the sales tax exemption on tickets and admissions for arts events sponsored by nonprofits to include tickets and admissions to arts events held by a state university or a private nonprofit college or university at their own facilities. This is the same as the exemption currently given to the University of Minnesota for arts events. Effective for events held on or after July 1, 2005, unless tickets and admissions for the event were sold before July 1, 2005.