

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 3156

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Version: As proposed to be amended (A14-0996)

Authors: Petersburg and others

Subject: Sales tax amnesty for certain admissions

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Provides a temporary sales tax amnesty for sales taxes owed on admissions to a performance or event of a nonprofit organization with a focus on preserving Minnesota's rural heritage and educating the public on rural history and the impact of Minnesota farming. The exemption only covers admissions to performances and events consistent with the organization's mission. The amnesty covers the period from January 1, 2008 to June 30, 2014, and covers audits that are not finally resolved, including penalties and interest. To qualify, the organization must begin collecting the sales and use tax on tickets and admissions no later than July 1, 2014.