

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 3321
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Authors: Marquart and Erickson, R.

Subject: Making the MSHSL sales tax exemption for tickets and admissions permanent

Analyst: Pat Dalton

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Eliminates the sunset on the sales tax exemption to school based activities tickets and admissions granted to the Minnesota State High School League (MSHSL). Under current law this exemption would expire July 1, 2015; the bill makes it a permanent exemption. Effective the day after final enactment.

The MSHSL is required to dedicate an amount equal to the forgone state sales tax revenue to a fund to provide extracurricular opportunities to low-income students. This requirement remains unchanged by the bill.