

**File Number:** H.F. 1592  
**Version:** As introduced

**Date:** March 2, 2017

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**Subject:** Tax exemptions for a Major League Soccer stadium

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## Overview

Provides a sales tax construction exemption and a permanent property tax exemption for a Major League Soccer stadium located in the city of St. Paul.

### Section

- 1 Building materials; Major League Soccer stadium.** Provides a sales tax exemption for building materials and supplies and equipment incorporated into a Major League Soccer stadium and related infrastructure. This is an upfront exemption that includes items purchased by a contractor, subcontractor, and builder, as well as the owner. The exemption expires one year after the first Major League Soccer game is played in the stadium.  
Effective beginning with purchases made the day after final enactment.
- 2 Soccer stadium property tax exemption; special assessment.** Exempts the stadium and related facilities used for the primary purpose of providing a Major League Soccer stadium from state and local property taxes. The property remains subject to special assessments. The exemption applies to property subject to a lease or use agreement between the city and a private party as long as the use is related to operation of the stadium and related parking facilities. The exemption does not apply to property under a lease or use agreement for residential, business, or commercial development unrelated to the operation of the stadium.  
Effective upon compliance with the city of St. Paul with Minnesota Statutes, section 645.021.