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Overview

Provides a permanent sales tax exemption for Minnesota State High School League (MSHSL) events provided that the savings from the exemption are annually transferred to a non-profit foundation that uses the money to make grants to fund and promote student participation in high school sports with the priority on individual scholarships to offset athletic fees. Effective beginning with sales and purchases after June 30, 2017.

Background: This exemption was originally enacted as a temporary exemption in 2006 for five years; the exemption was extended during the 2011 special session – to June 30, 2015. The exemption expired beginning June 30, 2015. The MSHSL has always been required to use an amount equivalent to the sales tax exemption for funding student participation in high school extracurricular activities.

Section

- 1 League fund transfer.** Provides a cross reference to the sales tax exemption in section 2, requiring the MSHSL to transfer an amount equal to the annual sales tax saving to a foundation to fund student participation in extracurricular activities.
Effective for sales and purchases after June 30, 2017.
- 2 Minnesota State High School League tickets and admissions.** Provides a separate subdivision to exempt MSHSL sponsored events (i.e. regional and state tournaments and competitions). Under the expired law this had been included in the existing exemption for school tickets to “regular season” school activities.
Effective for sales and purchases after June 30, 2017.