

File Number: H.F. 2340
Version: As introduced

Date: March 14, 2017

Authors: Davids and Mahoney

Subject: Modifies and clarifies the definition of taxable admissions

Analyst: Pat Dalton (pat.dalton@house.mn)

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: www.house.mn/hrd/.

Overview

Clarifies that the taxable price of admission does not include separately stated nontaxable items if the purchaser can choose to decline the amenity. Defines when suite licenses are exempt from the taxable price of admission. Exempts from the sales tax stadium builder's licenses for the Vikings stadium.

Section

- 1 Sales and purchases (admissions).** Clarifies that the taxable sales price for an admission or ticket to a place of amusement or sporting event does not include the price of nontaxable amenities if the amenities are stated separately and the purchaser can choose to include or decline the amenity. Effective the day after final enactment.
- 2 Suite licenses.** Excludes from the taxable price of admissions a suite, skybox, or private box seat license if (1) the lessee may arrange to use the suite, sky box or private box on nongame or event days, and (2) the sales price for the admission, excluding the license, is higher than the highest priced general admission ticket closest to the suite or box. Effective for sales and purchases made after June 30, 2017.
- 3 Stadium builder's license.** Excludes from the taxable price of admissions consideration paid for a stadium builder's license at the new Vikings stadium. Effective the day after final enactment.