HOUSE RESEARCH

- Bill Summary -

| File Number: Version: | H.F. 3080 As introduced | Date: | March 2, 2018 |
|--------------------------|--|-------|---------------|
| Authors: | Hoppe and others | | |
| Subject: | Sales tax exemption for admissions to major golf tournaments | | |
| Analyst: | Pat Dalton | | |

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Provides a sales tax exemption for admission to the six major men's and women's golf tournaments that change location from year to year. The exemption is similar to the existing exemption for Super Bowl tickets. Effective for sales and purchases made after June 30, 2019.

The only major golf event currently scheduled in Minnesota—the Women's PGA Championship at Hazeltine will not qualify for the exemption since it is scheduled for June 2019.