

Subject Making the current MSHSL sales tax exemption permanent

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Overview

Eliminates the sunset of the current sales tax exemption for admissions to events sponsored by the Minnesota State High School League (MSHSL) a permanent exemption. The exemption currently sunsets July 1, 2027. 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.

Background: This exemption was originally enacted as a temporary exemption in 2006 for five years; the exemption was extended during the 2011 special session – to June 30, 2015.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 June 30, 2015, but was re-enacted during the 2017 legislative session. The current exemption is set to sunset after 10 years.