

**Subject** Sales tax exemption for admissions to events sponsored by a nonprofit agricultural heritage organization

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## Overview

Provides a sales tax exemption on tickets or admissions to performances or events held by a nonprofit agricultural heritage organization provided that the following conditions are met:

- the nonprofit organization has premises of at least 115 acres and is organized to educate the public about rural history and farms in Minnesota;
- the event is sponsored and conducted exclusively by volunteers, employees, and board members of the nonprofit organization; and
- the performance or event is consistent with the nonprofit's tax-exempt purpose.

For example, admission to a historical play or reenactment related to farm life in the 1880s would qualify for the exemption; the registration fee for a 5K fun run would not. The provision is limited to events held on the premises of the organization. Based on a Department of Revenue estimate for the same language in 2015, the only organization that would qualify for the exemption is FarmAmerica.

Effective the day after final enactment.