

Subject Exemption for certain collegiate ticket purchasing rights

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Overview

Excludes from the taxable sale price of a ticket to a college sporting event, the extra price paid to sit in a “preferred area.” To qualify, the underlying ticket price must be at least as high as the ticket price for the surrounding seats; the extra price must be stated separately, and the revenue from the extra price for the preferred seats must go entirely to support student scholarships. This is similar to the current exemption given to seat licenses at the Vikings stadium.

Effective for sales and purchases made after June 30, 2019.