

Subject Sales and use tax dedicated to amateur sports account

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Overview

H.F. 3167 would establish an amateur sports account in the special revenue fund and dedicate the sales and use tax revenues collected from the National Sports Center in Blaine to the new account. Funds from the account would be appropriated to the Minnesota Amateur Sports Commission to promote and develop amateur sports.

Summary

Section	Description
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1	Amateur sports account.
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Requires the sales and use tax revenue collected from the National Sports Center in Blaine under section 2 of the bill to be dedicated to a new amateur sports account that is established in the special revenue fund. Funds from the account would be appropriated to the amateur sports commission to be used for promoting and developing amateur sports as provided by law in chapter 240A.

Effective date: July 1, 2022

2	Deposit of revenues.
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Requires the sales and use tax revenue collected from the National Sports Center in Blaine to be deposited in the amateur sports account established in section 1.

Effective date: sales and purchases after June 30, 2022.