

**Subject** Minnesota Amateur Sports Commission sales tax revenue dedication

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**Date** March 20, 2023

## Overview

This bill dedicates the portion of sales tax collected from taxable purchases made at the National Sports Center in Blaine to a newly created amateur sports account in the special revenue fund to be used for promotion and development of amateur sports.

## Summary

Section	Description
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1	<b>Amateur sports account.</b>
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Establishes the amateur sports account in the special revenue fund. Funds in the account consist of sales tax revenue derived from taxable purchases made at the National Sports Center in Blaine.

Money in the account must be used for promotion and development of amateur sports.

Effective for sales and purchases made after June 30, 2023.

2	<b>Deposit of revenues.</b>
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Requires the commissioner of revenue to deposit into the amateur sports account sales tax revenue, including interest and penalties, derived from taxable purchases made at the National Sports Center in Blaine.

Only sales tax revenues derived from the 6.5 percent portion of the sales tax will be dedicated in this manner.

Effective for sales and purchases made after June 30, 2023.