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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. 1641

02/23/2017 Authored by McDonald, Davids and Marquart The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; county agricultural societies; providing an
1.3 exemption to admissions to county fairs; amending Minnesota Statutes 2016,
1.4 sections 38.27, by adding a subdivision; 297A.70, by adding a subdivision.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2016, section 38.27, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 4. Use of a portion of admissions revenues. A county agricultural society must
1.9 annually determine the amount of sales tax savings attributable to section 297A.70,
1.10 subdivision 20, and annually transfer that amount to the county owning the fairgrounds on
1.11 which it holds the county fair. The county owning the fairgrounds must use the money
1.12 received under this subdivision to maintain, improve, and expand county owned buildings
1.13 and facilities on the county fairgrounds.

1.14 EFFECTIVE DATE. This section is effective July 1, 2017.

1.15 Sec. 2. Minnesota Statutes 2016, section 297A.70, is amended by adding a subdivision to
1.16 read:

1.17 Subd. 20. Admissions to county fairs. Admissions to county fairgrounds during a
1.18 regularly scheduled county fair or to an event held on county fairgrounds as part of a regularly
1.19 scheduled county fair are exempt.

1.20 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.21 30, 2017.