

**SENATE  
STATE OF MINNESOTA  
NINETIETH SESSION**

**S.F. No. 3156**

(SENATE AUTHORS: ANDERSON, P. and Jensen)

DATE  
03/12/2018

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; sales and use; exempting admissions to major professional  
1.3 golf tournaments; amending Minnesota Statutes 2016, section 297A.68, by adding  
1.4 a subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 297A.68, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 46. Admissions to major professional golf tournaments. The granting of the  
1.9 privilege of admission to a major professional golf tournament is exempt. For purposes of  
1.10 this subdivision "major professional golf tournament" means the U.S. Open, the U.S.  
1.11 Women's Open, the U.S. Senior Open, the PGA Championship, the Women's PGA  
1.12 Championship, or the Ryder Cup.

1.13 EFFECTIVE DATE. This section is effective for sales and purchases made after June  
1.14 30, 2019.