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State of Minnesota

HOUSE OF REPRESENTATIVES

SIXTH SPECIAL SESSION

H. F. No. 14

11/12/2020 Authored by Kresha and Erickson, Sondra
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; allowing the Minnesota State High School
1.3 League to reduce the transfer of sales tax savings only if the league does not raise
1.4 membership fees and admission prices; amending Laws 2020, Fifth Special Session
1.5 chapter 3, article 8, section 5.

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

1.7 Section 1. Laws 2020, Fifth Special Session chapter 3, article 8, section 5, is amended to
1.8 read:

1.9 Sec. 5. STATE HIGH SCHOOL LEAGUE; FUNDING FLEXIBILITY.

1.10 (a) Notwithstanding Minnesota Statutes, section 128C.24, the Minnesota State High
1.11 School League may reduce the transfer of sales tax savings to a nonprofit charitable
1.12 foundation created for the purpose of promoting high school extracurricular activities by
1.13 up to \$500,000 in total over the 2019-2020 and 2020-2021 school years. Any sales tax
1.14 savings amounts not transferred must be used for operations of the Minnesota State High
1.15 School League.

1.16 (b) To reduce the transfer as described in paragraph (a), the Minnesota State High School
1.17 League must not increase its annual league membership fee or the price of admission tickets
1.18 above the rates established for the 2019-2020 school year, or impose any new fees that were
1.19 not imposed for the 2019-2020 school year. The Minnesota State High School League must
1.20 refund any overpayment in fees made by a member school district.

1.21 EFFECTIVE DATE. This section is effective the day following final enactment.