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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. 2328

03/13/2017 Authored by Davids The bill was read for the first time and referred to the Committee on Taxes

A bill for an act

relating to taxation; sales and use; modifying the exemption for Super Bowl admissions; requiring certain reimbursements by the Minnesota Sports Facilities Commission; amending Minnesota Statutes 2016, section 297A.68, subdivision 9.

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

Section 1. Minnesota Statutes 2016, section 297A.68, subdivision 9, is amended to read:

Subd. 9. **Super Bowl admissions and related events.** (a) The granting of the privilege of admission to a world championship football game sponsored by the National Football League ~~is~~ and to related events sponsored by the National Football League or its affiliates, or the Minnesota Super Bowl Host Committee, are exempt.

(b) The sale of nonresidential parking by the National Football League for attendance at a world championship football game sponsored by the National Football League and for related events sponsored by the National Football League or its affiliates, or the Minnesota Super Bowl Host Committee, is exempt. Purchases of nonresidential parking services by the Super Bowl Host Committee are purchases made exempt for retail.

(c) For the purposes of this subdivision:

(1) "related events sponsored by the National Football League or its affiliates" includes but is not limited to preparatory advance visits, NFL Experience, NFL Tailgate, NFL On Location, and NFL House; and

(2) "affiliates" does not include National Football League teams.

EFFECTIVE DATE. The amendments to this section are effective for sales and purchases made after June 30, 2016, and before March 1, 2018.

2.1 Sec. 2. **CERTAIN REIMBURSEMENT AUTHORIZED; CONSIDERED**
2.2 **OPERATING OR CAPITAL EXPENSES.**

2.3 Subdivision 1. Reimbursement authorized. (a) An amount equivalent to the taxes paid
2.4 under Minnesota Statutes, chapter 297A, and any local taxes administered by the Department
2.5 of Revenue, on purchases of tangible personal property, nonresidential parking services,
2.6 and lodging, as these terms are defined in Minnesota Statutes, chapter 297A, used and
2.7 consumed in connection with Super Bowl LII or related events sponsored by the National
2.8 Football League or its affiliates, will be reimbursed by the Minnesota Sports Facilities
2.9 Authority up to \$1,600,000, if made after June 30, 2016, and before March 1, 2018. Only
2.10 purchases made by the Minnesota Super Bowl Host Committee, the National Football
2.11 League or its affiliates, or their employees or independent contractors, qualify to be
2.12 reimbursed under this section.

2.13 (b) For purposes of this subdivision:

2.14 (1) "employee or independent contractor" means only those employees or independent
2.15 contractors that make qualifying purchases that are reimbursed by the Minnesota Super
2.16 Bowl Host Committee or the National Football League or its affiliates; and

2.17 (2) "related events sponsored by the National Football League or its affiliates" includes
2.18 but is not limited to preparatory advance visits, NFL Experience, NFL Tailgate, NFL Honors,
2.19 and NFL House.

2.20 Subd. 2. Operating reserve and capital reserve fund. Notwithstanding the requirements
2.21 of Minnesota Statutes, section 473J.13, subdivisions 2 and 4, up to \$1,600,000 of the balance
2.22 in the operating reserve or capital reserve fund may be used for the purposes of paying
2.23 reimbursements authorized under subdivision 1.

2.24 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.25 30, 2016, and before March 1, 2018.