

SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 2960

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| DATE | D-PG | OFFICIAL STATUS |
|------------|------|---|
| 03/17/2016 | | Introduction and first reading Referred to Taxes |

1.1 A bill for an act
 1.2 relating to stadiums; providing for a Major League Soccer stadium in St. Paul;
 1.3 providing certain tax exemptions; authorizing issuance of a liquor license;
 1.4 amending Minnesota Statutes 2014, section 297A.71, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2014, section 297A.71, is amended by adding a
 1.7 subdivision to read:

1.8 Subd. 49. **Building materials; Major League Soccer stadium.** Materials and
 1.9 supplies used or consumed in, and equipment incorporated into, the construction of a
 1.10 Major League Soccer stadium and related infrastructure constructed in the city of St. Paul
 1.11 are exempt. This subdivision expires one year after the date that the first Major League
 1.12 Soccer game is played in the stadium.

1.13 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
 1.14 the day following final enactment.

1.15 Sec. 2. **SOCCER STADIUM PROPERTY TAX EXEMPTION; SPECIAL**
 1.16 **ASSESSMENT.**

1.17 Any real or personal property acquired, owned, leased, controlled, used, or occupied
 1.18 by the city of St. Paul for the primary purpose of providing a stadium for a Major League
 1.19 Soccer team is declared to be acquired, owned, leased, controlled, used, and occupied for
 1.20 public, governmental, and municipal purposes, and is exempt from ad valorem taxation by
 1.21 the state or any political subdivision of the state, provided that the properties are subject to
 1.22 special assessments levied by a political subdivision for a local improvement in amounts
 1.23 proportionate to and not exceeding the special benefit received by the properties from the

2.1 improvement. In determining the special benefit received by the properties, no possible
2.2 use of any of the properties in any manner different from their intended use for providing a
2.3 Major League Soccer stadium at the time may be considered. Notwithstanding Minnesota
2.4 Statutes, section 272.01, subdivision 2, or 273.19, real or personal property subject to a
2.5 lease or use agreement between the city and another person for uses related to the purposes
2.6 of the operation of the stadium and related parking facilities is exempt from taxation
2.7 regardless of the length of the lease or use agreement. This section, insofar as it provides
2.8 an exemption or special treatment, does not apply to any real property that is leased for
2.9 residential, business, or commercial development or other purposes different from those
2.10 necessary to the provision and operation of the stadium.

2.11 **EFFECTIVE DATE.** This section is effective upon approval by the St. Paul City
2.12 Council and compliance with Minnesota Statutes, section 645.021.

2.13 Sec. 3. **MAJOR LEAGUE SOCCER STADIUM; ON-SALE LICENSE.**

2.14 Notwithstanding Minnesota Statutes, section 340A.404, subdivision 1, or any other
2.15 law to the contrary, the city of St. Paul may issue an on-sale intoxicating liquor license
2.16 to the operator of the Major League Soccer stadium located in the city of St. Paul or to
2.17 entities affiliated with it for operation of food and beverage concessions at the stadium.
2.18 The license may authorize sales both to persons attending any and all events, and sales in
2.19 a restaurant, bar, or banquet facility at the stadium. The license authorizes sales on all
2.20 days of the week. All provisions of Minnesota Statutes, chapter 340A, not inconsistent
2.21 with this section, apply to the license under this section. The license may be issued for a
2.22 space that is not compact and contiguous, provided that the licensed premises may include
2.23 only the space within the stadium or on stadium premises or grounds, as described in
2.24 the approved license application.

2.25 **EFFECTIVE DATE.** This section is effective upon approval by the St. Paul City
2.26 Council and compliance with Minnesota Statutes, section 645.021.