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State of Minnesota
HOUSE OF REPRESENTATIVES
NINETIETH SESSION

H. F. No. 1978

03/02/2017 Authored by Olson, Schultz, McDonald and Davids
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; providing an exemption for nonprofit
1.3 corporations operating ice arenas or ice rinks used primarily for youth and high
1.4 school programs; amending Minnesota Statutes 2016, section 297A.70, by adding
1.5 a subdivision.

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

1.7 Section 1. Minnesota Statutes 2016, section 297A.70, is amended by adding a subdivision
1.8 to read:

1.9 Subd. 20. Ice arenas and rinks. Sales to organizations that exist primarily for the purpose
1.10 of operating ice arenas or rinks used for youth and high school programs are exempt if the
1.11 organization is a private, nonprofit corporation exempt from federal income taxation under
1.12 section 501(c)(3) of the Internal Revenue Code.

1.13 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.14 30, 2017.