SENATE
STATE OF MINNESOTA
EIGHTY-SEVENTH LEGISLATURE

S.F. No. 900

(SENATE AUTHORS: HOWE and Ortman)

DATE	D-PG	OFFICIAL STATUS
03/17/2011	547	Introduction and first reading Referred to Taxes

A bill for an act

relating to taxation; sales and use; resale ticket purchases; amending Minnesota Statutes 2010, section 297A.67, by adding a subdivision.

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

Section 1. Minnesota Statutes 2010, section 297A.67, is amended by adding a subdivision to read:

Subd. 33. **Resale ticket purchases.** For resale purchases made subsequent to the purchase of a ticket from the initial seller, as defined under section 609.807, paragraph (a), the original face value of a ticket, as defined under section 609.807, paragraph (a), is exempt.

EFFECTIVE DATE. This section is effective for sales and purchases made after June 30, 2011.