

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-NINTH SESSION**

**S.F. No. 2049**

(SENATE AUTHORS: PEDERSON, J.)

DATE	D-PG	OFFICIAL STATUS
04/13/2015	1515	Introduction and first reading Referred to Taxes

1.1 A bill for an act  
 1.2 relating to taxation; sales and use; exempting admissions to certain nonprofit  
 1.3 BMX tracks; amending Minnesota Statutes 2014, section 297A.70, by adding a  
 1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2014, section 297A.70, is amended by adding a  
 1.7 subdivision to read:

1.8 Subd. 20. Admissions; certain BMX tracks. Admissions to or charges for  
 1.9 access to a BMX track owned and operated by an exempt organization under section  
 1.10 501(c)(3) of the Internal Revenue Code are exempt. For purposes of this subdivision  
 1.11 "BMX track" means a track designed for bicycle motocross racing and includes related  
 1.12 training and riding areas as well as the actual racing track or tracks. In order to qualify for  
 1.13 the exemption under this subdivision, the BMX track must be sanctioned by a national  
 1.14 or regional governing body for bicycle motocross racing.

1.15 EFFECTIVE DATE. This section is effective for sales and purchases made after  
 1.16 June 30, 2015.