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**Authors:** Davids

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**Analyst:** Pat Dalton

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### Overview

Provides expanded sales tax exemptions and reimbursements for Super Bowl LII. Allows the Sports Facilities Commission to reimburse the NFL and its affiliates, and the Super Bowl Host Committee for state and local sales taxes. Effective for sales and purchases made after June 30, 2016, and before March 1, 2018.

#### Section

- 1 Super Bowl admissions and related events.** Expands the sales tax exemption for Super Bowl tickets to also exempt tickets and admissions to other Super Bowl-related events sponsored by the NFL or Super Bowl Host Committee, and to sales of nonresidential parking by the NFL to the Super Bowl and related events. Allows the Super Bowl Host Committee to purchase nonresidential parking as a sale for resale. The expansion is effective for sales and purchases made after June 30, 2016, and before March 1, 2018.
- 2 Certain reimbursements authorized, considered operating or capital expenses.** Allows the Minnesota Sports Facility Authority to reimburse the NFL, its affiliates and the Minnesota Super Bowl Host Committee for up to \$1.6 million in state and local taxes paid on purchases, nonresidential parking, and lodging in connection with the Super Bowl LII and related events from its reserve funds. Effective for sales and purchases made after June 30, 2016, and before March 1, 2018.