



- Subject Sales tax exemption for county fairs
- Authors McDonald and Marquart
- Analyst Pat Dalton
 - Date March 11, 2020

Summary

Expands the sales tax exemption for admissions and parking at county fairs during the scheduled county fair to include <u>presales</u> of parking and admissions for days or events that are part of the county fair. The initial exemption was enacted in the 2019 session. The forgone revenues from the sales tax must be used to fund maintenance and improvement of fair grounds and buildings.

Effective for sales and purchases made after June 30, 2020.

Minnesota House Research Department provides nonpartisan legislative, legal, and information services to the Minnesota House of Representatives. This document can be made available in alternative formats.