

January 24, 2025

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 378 (Kreun)

	Fund Impact			
	<u>F.Y. 2026</u>	<u>F.Y. 2027</u>	<u>F.Y. 2028</u>	<u>F.Y. 2029</u>
		(000's)		
General Fund	(\$360)	(\$420)	(\$440)	(\$460)
Special Revenue Fund	\$360	\$420	\$440	\$460

Effective for sales and purchases made after June 30, 2025.

EXPLANATION OF THE BILL

The bill would require revenues derived from taxes on sales and purchases made at the National Sports Center in Blaine to be deposited into a newly created Amateur Sports Account in the Special Revenue Fund. Money in the account would be used by the Amateur Sports Commission for deferred maintenance costs at the National Sports Center in Blaine. Beginning September 1, 2025 and annually thereafter, if no costs are identified, revenue in the next fiscal year would cancel to the General Fund.

REVENUE ANALYSIS DETAIL

- The estimates are based on information provided by the National Sports Center.
- It is assumed that revenues will not cancel to the General Fund over the forecast period.
- The fiscal year 2026 estimates are adjusted for eleven months of collections.

Minnesota Department of Revenue
Tax Research Division
[https://www.revenue.state.mn.us/
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)