

April 4, 2025

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 2636 (Rest) / H.F. 2748 (Davids)

	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	(\$2,730)	(\$3,010)	(\$3,040)	(\$3,070)
Natural Resources and Arts Funds	(\$160)	(\$170)	(\$180)	(\$180)
Housing Assistance Fund	(\$60)	(\$70)	(\$70)	(\$70)
Special Revenue Fund	<u>(\$30)</u>	<u>(\$30)</u>	<u>(\$40)</u>	<u>(\$40)</u>
Total – All Funds	(\$2,980)	(\$3,280)	(\$3,330)	(\$3,360)

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

EXPLANATION OF THE BILL

The bill would provide a sales and use tax exemption for tickets and admissions to games and events for an intercollegiate sport sponsored by a public institution of higher education. The bill defines intercollegiate sport as a sport played at the collegiate level for which eligibility requirements are established by a national association that promotes or regulates collegiate athletics. Public institution of higher education is defined as a state university, a state community college, a state technical college, or the University of Minnesota.

REVENUE ANALYSIS DETAIL

- The estimates are based on financial reports from the University of Minnesota.
- It is assumed that the University of Minnesota accounts for half of all intercollegiate admissions revenue in Minnesota
- Admissions revenue is expected to grow at a rate of 1% in 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)