

1.1 moves to amend H.F. No. 3754 as follows:

1.2 Page 1, line 20, delete "2021" and insert "2022"

1.3 Page 1, after line 20, insert:

1.4 "Sec. 2. Minnesota Statutes 2021 Supplement, section 297A.67, subdivision 38, is amended
1.5 to read:

1.6 Subd. 38. **Season ticket purchasing rights to collegiate events.** (a) The sale of a right
1.7 to purchase the privilege of admission to a college or university athletic event in a preferred
1.8 viewing location for a season of a particular athletic event is exempt provided that:

1.9 (1) the consideration paid for the right to purchase is used entirely to support student
1.10 scholarships, wellness, and academic costs;

1.11 (2) the consideration paid for the right to purchase is separately stated from the admission
1.12 price; and

1.13 (3) the admission price is equal to or greater than the highest priced general admission
1.14 ticket for the closest seat not in the preferred viewing location.

1.15 (b) The sale of food and beverages for consumption in a preferred seating location must
1.16 be taxable to the extent provided under this chapter, but these taxable sales do not invalidate
1.17 the exemption in this subdivision.

1.18 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.19 30, 2022."

1.20 Page 2, lines 7 and 16, delete "2021" and insert "2022"

1.21 Renumber the sections in sequence and correct the internal references

1.22 Amend the title accordingly