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State of Minnesota
HOUSE OF REPRESENTATIVES

**EIGHTY-SIXTH
SESSION**

HOUSE FILE No. 2818

February 8, 2010

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The bill was read for the first time and referred to the Committee on Commerce and Labor

February 18, 2010

Committee Recommendation and Adoption of Report:

To Pass and re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to lawful gambling; creating a temporary tax exemption for charitable
1.3 contributions to local governments.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **TAX EXEMPTION; CONTRIBUTIONS TO LOCAL**
1.6 **GOVERNMENTS.**

1.7 Taxes paid by lawful gambling organizations shall be reduced by the amount
1.8 of contributions made by lawful gambling organizations to local governments under
1.9 Minnesota Statutes, section 349.12, subdivision 25. The Department of Revenue shall
1.10 refund tax revenues offset by this provision on a quarterly basis.

1.11 **EFFECTIVE DATE.** This provision is effective for fiscal years 2011, 2012, and
1.12 2013, and is repealed after fiscal year 2013.