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S.F. No. 1926 – Sales tax exemption for certain season ticket purchasing rights

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This bill provides a sales tax exemption for the right to purchase season tickets to a college or university athletic event in a preferred location for a particular athletic event, under the following conditions:

- The amount paid for the right to purchase season tickets is used entirely to support student scholarship, wellness, and academic costs;
- The amount paid for the right to purchase season tickets is stated separately from the admission price; and
- The admission price is greater than or equal to the highest priced general admission ticket for the closest seat not in the preferred location.

Effective for sales and purchases made after June 30, 2021.