

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 3395

(SENATE AUTHORS: NEWTON)

DATE
03/15/2018

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OFFICIAL STATUS
Introduction and first reading
Referred to Jobs and Economic Growth Finance and Policy

1.1 A bill for an act
1.2 relating to wages; clarifying the calculation of gambling sales for determining
1.3 small or large employer status; amending Minnesota Statutes 2016, section 177.24,
1.4 by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 177.24, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 6. Calculation of gross annual sales. For the purposes of determining whether
1.9 an enterprise is a small or large employer under subdivision 1, paragraph (a), clause (1) or
1.10 (2), income from lawful gambling must be counted as gross receipts collected from sales
1.11 less sums spent for prizes.