



Minnesota Sales Tax for Local Governments



June 25, 2019

Disclaimer

This presentation is for educational purposes only. It is meant to accompany an oral presentation and not to be used as a standalone document.

This presentation is based on the facts and circumstances being discussed, and on the laws in effect when it is presented. It does not supersede or alter any provisions of Minnesota laws, administrative rules, court cases, or revenue notices.

If you have any questions, contact us at salesuse.edu@state.mn.us, 651-296-6181, or 1-800-657-3777 (toll-free).



The Sales and Use Tax Division's Speakers Bureau

providing the business community with an understanding of Minnesota sales and use tax laws

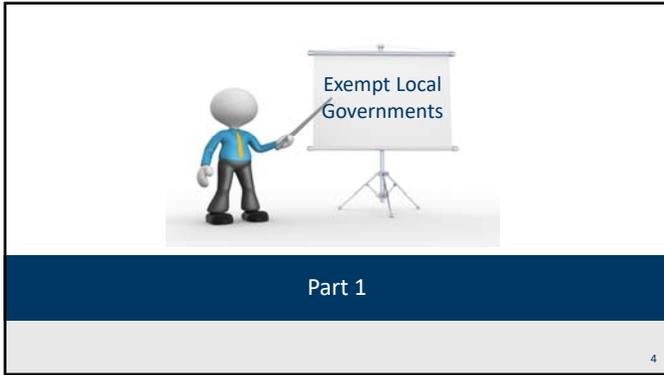
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Objectives

After this presentation you will be able to:

- Know what a local government can purchase exempt from sales tax
- Provide your suppliers with a properly completed exemption certificate for exempt purchases
- Identify what products and services are subject to sales tax (and the appropriate tax rate)
- Know which sales may qualify for sales tax exemption based on your customer's type of business or use of the item
- Verify that an exemption certificate received from your customer was properly completed
- List several resources that answer sales and use tax questions

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Exempt Local Governments

Eligible Exempt Local Governments

Minnesota Statutes 297A.70 provides a list of exempt government entities, including these units of local government:

- Hospitals and nursing homes owned and operated by political subdivisions of the state
- Public school districts
- Public colleges and universities
- Public libraries
- Local Governments (expanded effective 1/1/17)

Exempt Local Governments

Who is exempt?

Prior to January 1, 2017	Effective January 1, 2017
<ul style="list-style-type: none"> ▪ statutory or home rule charter cities, counties, and townships 	<ul style="list-style-type: none"> ▪ statutory or home rule charter cities, counties, townships, and instrumentality thereof as defined in M.S. 471.59
	<ul style="list-style-type: none"> ▪ special districts and political subdivisions as defined under section M.S. 6.465 ▪ joint powers board or organization as defined in M.S. 471.59

Note: If a city or county is part of a special district or joint powers board, their purchases qualify for the expanded local tax exemption.



Local Government Purchases

A local government entity may purchase items used in providing most goods and services exempt from tax. Examples include:

- Telephone and electricity services for offices
- Office supplies
- Computer software
- Equipment service contracts (e.g. copy machines, computers, etc.)
- Park equipment, lawn mowing service, window washing
- Equipment and repair parts (e.g. lawn mower, vehicle repair parts, snow plow blade)
- Off-road equipment (e.g. backhoe and utility vehicle)

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Local Government Purchases

Sourcing determines where the sale takes place and which taxes are imposed on the sale.

- 1. Seller's Address**
(if that's where title to or possession of item takes place)
- 2. Delivery Address**
(if item is shipped or delivered to customer or where service is performed)
- 3. Billing Address**
(based on the address that the seller has in their records for the customer)

Minnesota Statutes 297A.668 and 297A.669

Sample Invoice – Purchases

AAA Sand & Gravel 123 Main Street Winona, MN 56987		Invoice #3333	<ul style="list-style-type: none"> This example shows an invoice for aggregate delivered to the county's baseball park. The county can purchase the ball diamond aggregate exempt from tax using the local governments exemption since the park is owned and operated by the county. The county must give their supplier a completed exemption certificate.
Date: 04/27/2019			
Bill To: Winona County 177 Main St. Winona, MN 55987-6578	Ship To: Gabrych Park 950 East 7th St. Winona, MN 55987-4700		
Description	Amount	Tax	
Ball diamond aggregate	\$ 200.00	E	
Subtotal	200.00		
Delivery	100.00		
Sales Tax ST3 on file		N/A	
TOTAL: \$ 300.00			10

Sample Invoice – Purchases

Midwest Implement 1234 Lake Street Brainerd, MN 56401		Invoice #1234	<ul style="list-style-type: none"> This example shows an invoice for a utility vehicle purchased by the Park and Rec Department. Since the utility vehicle is not licensed for road use, the county can purchase it exempt using the local government exemption. The county must give their supplier a completed exemption certificate.
Date: 06/01/2019			
Bill To: Crow Wing County 326 Laurel St. Brainerd, MN 56401-3595	Ship To: Picked up		
Description	Amount	Tax	
2017 John Deere Gator	\$ 9,000.00	E	
Subtotal	9,000.00		
Delivery	N/A		
Sales Tax ST3 on file		N/A	
TOTAL: \$9,000.00			11

Local Government Purchases

Purchases to provide the following goods and services are taxable and do not qualify for the local government exemption:

- Cafes
- Campgrounds
- Gas and electric utilities
- Golf courses
- Landfills
- Laundromats
- Liquor stores
- Marinas
- Solid waste hauling
- Solid waste recycling







Local Government Purchases

Cities or counties that provide excluded goods and services must pay tax on the purchases associated with them. For example:

- Municipal gas and electric utilities
- Cities or Counties that have a campground or marina*
- Cities or Counties that operate a landfill, recycling center, or provide solid waste pick up service*

* The local government must pay tax on the amount apportioned to the non-exempt service.

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Sample Invoice – Purchases

XYZ Energy 123 Main Street Mankato, MN 55060		Invoice #5678	<ul style="list-style-type: none"> ▪ This example shows an invoice for utilities used at the county-owned golf course. ▪ The county cannot purchase these utilities exempt from tax because golf courses are excluded from the local government exemption. ▪ The county must pay Minnesota sales tax on these utilities but does not have to pay Ramsey County local sales tax. ▪ These utilities would be exempt if they were used for a County Government Center.
Date: 05/01/2019 Bill To: Goodrich Golf Course 1820 Van Dyke St. Maplewood, MN 55109-3709 Ship To: Same			
Description	Amount	Tax	
Commercial Electric	\$ 150.00	T	
Commercial Water	75.00	T	
Commercial Gas	100.00	T	
Subtotal	325.00		
Delivery	N/A		
Sales Tax (6.875% MN tax only)	22.34		
TOTAL: \$ 347.34			

Sample Invoice – Purchases

Green Recycling Supply Co. 123 University Ave. St. Paul, MN 55101		Invoice #7777	<ul style="list-style-type: none"> ▪ This example shows an invoice for a hoist for a roll off truck used in the county's recycling program. ▪ The county cannot purchase the hoist exempt from tax because it's being used at the recycling facility. ▪ Hennepin County must pay Minnesota sales tax on the hoist but does not have to pay the Minneapolis or Hennepin County local sales taxes.
Date: 05/15/2019 Bill To: Hennepin County 300 South 6th St. Minneapolis, MN 55487-0999 Ship To: Minneapolis Public Works 350 South 5th St. Minneapolis, MN 55415-1390			
Description	Amount	Tax	
Hoist for roll-off truck	\$ 2,500.00	T	
Subtotal	2,500.00		
Delivery	N/A		
Sales Tax (6.875% MN tax only)	171.88		
TOTAL: \$2,671.88			

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Sample Invoice – Purchases

Paper Supply Products		Invoice #2345
100 N. 5th Ave. N. Duluth, MN 55802		
Date: 05/01/2019		
Bill To: Dakota County 1590 Highway 55 Hastings, MN 55033-2343	Ship To: Lebanon Hills Campground 12100 Johnny Cake Ridge Rd. Apple Valley, MN 55124-8151	

Description	Amount	Tax
Toilet Paper	\$ 200.00	E
Paper Towels	250.00	E
Trash Bags	250.00	E
Subtotal	700.00	
Delivery	25.00	E
Sales Tax ST3 on file	N/A	
TOTAL: \$ 725.00		

The parks department plans to use 75% of the products at the campground and 25% in county administrative buildings.
 The county can purchase the products using their local government exemption. However, they must accrue Minnesota use tax on 75% the cost; they do not have to accrue the Dakota County local use tax.

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Sample Invoice – Purchases

ABC Container Co.		Invoice #8888
123 Main Street Minneapolis, MN 55414		
Date: 06/15/2019		
Bill To: Lyon County 607 Main St. Marshall, MN 56258-3169	Ship To: Lyon County Gov't Center 607 Main St. Marshall, MN 56258-3169	

Description	Amount	Tax
Stainless Steel Waste Receptacle	\$ 100.00	E
Subtotal	100.00	
Delivery	25.00	E
Sales Tax ST3 on file	N/A	
TOTAL: \$ 125.00		

This example shows an invoice for a stainless steel receptacle used at the Lyon County Government Center as a collection container for disposal of medications.
 The county may buy the receptacle exempt from sales tax using the local governments exemption. This is considered a service for the health and safety of the community rather than a solid waste or recycling service.

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Local Government Purchases

Purchases of the following goods and services remain taxable (although another government exemption may apply):

- Purchases of lodging, prepared food, candy, soft drinks, and alcoholic beverages
- Purchases and leases of motor vehicles
- Purchases subject to other taxes, such as solid waste management tax or petroleum tax
- Purchases made by an employee that are reimbursed by the local government

Note: Local governments are not exempt from special local taxes (e.g. lodging, food & beverage, and entertainment).

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Sample Invoice – Purchases

Motor Vehicle Rental Co. 123 State Street Grand Rapids, MN 55744		Invoice #2222	<ul style="list-style-type: none"> This example shows an invoice for a vehicle rented by the county. The county must pay all applicable taxes and fees on the rental of the vehicle because the local government exemption does not apply to the lease or rental of motor vehicles.
Date: 04/01/2019			
Bill To: Itasca County 123 NE 4th St. Grand Rapids, MN 55744-2659	Ship To: Itasca County 123 NW 4th St. Grand Rapids, MN 55744-2659		
Description	Amount	Tax	
Mid-size sedan, weekly rental	\$ 350.00	T	
Motor Vehicle Rental Tax (9.2%)	32.20		
Car Rental Fee (5.0%)	17.50		
Sales Tax (6.875% MN tax only)	24.06		
TOTAL: \$ 423.76			

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Local Government Purchases

Requirements for Exemption

Keep these points in mind:

- Purchases must be used in providing the qualified activity of the local government exemption.
- The item or service must be sold directly to and paid for by the local government.
- The local government must provide the vendor with a completed exemption certificate, Form ST3.
- Purchases of construction materials for buildings or facilities which are not principally used by the local government

Reminder: If you purchase items exempt and then use them in a taxable way you are liable for any use tax, interest, and penalties.

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Sample Invoice – Purchases

ABC Lumber 123 Main Street Owatonna, MN 55060		Invoice #4444	<ul style="list-style-type: none"> This example shows an invoice for lumber delivered to the customer's site. Steele County purchased lumber for a building it owns but rents to Enterprise Transportation. The county cannot purchase the lumber exempt from tax because the building is not occupied by the local government.
Date: 05/08/2019			
Bill To: Steele County 630 Florance Ave. Owatonna, MN 55060-4704	Ship To: Enterprise Transportation 1525 S. Cedar Ave. Owatonna, MN 55060-3955		
Description	Amount	Tax	
Lumber	\$ 250.00	T	
Sheet rock	100.00	T	
Subtotal	350.00		
Delivery	50.00	T	
Sales Tax (6.875% MN only)	27.50		
TOTAL: \$ 427.50			

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Local Government Purchases

How to claim the exemption

Elements for a complete exemption certificate (Form ST3):

- Name and address of purchaser
- Purchaser's Minnesota tax ID number
- Type of Business - 18 Government
- Reason for Exemption - B Specific government exemption (from list on back) Local governments
- Purchaser's signature and date

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ST3, Certificate of Exemption (Local Government Exemption)

Type of Business	
<input type="checkbox"/> 01 Accommodation and food services	<input type="checkbox"/> 11 Transportation and warehousing
<input type="checkbox"/> 02 Agricultural, forestry, fishing, hunting	<input type="checkbox"/> 12 Utilities
<input type="checkbox"/> 03 Construction	<input type="checkbox"/> 13 Wholesale trade
<input type="checkbox"/> 04 Finance and insurance	<input type="checkbox"/> 14 Business services
<input type="checkbox"/> 05 Information, publishing and communications	<input type="checkbox"/> 15 Professional services
<input type="checkbox"/> 06 Manufacturing	<input type="checkbox"/> 16 Education and health-care services
<input type="checkbox"/> 07 Mining	<input type="checkbox"/> 17 Nonprofit organization
<input type="checkbox"/> 08 Real estate	<input checked="" type="checkbox"/> 18 Government
<input type="checkbox"/> 09 Rental and leasing	<input type="checkbox"/> 19 Not a business (explain)
<input type="checkbox"/> 10 Retail trade	<input type="checkbox"/> 20 Other (explain)

Reason for Exemption	
<input type="checkbox"/> A Federal government department	<input type="checkbox"/> J Agricultural production
<input checked="" type="checkbox"/> B Specific government exemption (from list on back) <u>Local Government B</u>	<input type="checkbox"/> K Industrial production/manufacturing
<input type="checkbox"/> C Tribal government (name)	<input type="checkbox"/> L Direct pay authorization
<input type="checkbox"/> D Foreign diplomat #	<input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically)
<input type="checkbox"/> E Charitable organization #	<input type="checkbox"/> N Direct mail
<input type="checkbox"/> F Educational organization #	<input type="checkbox"/> O Other (enter number from back page)
<input type="checkbox"/> G Religious organization #	<input type="checkbox"/> P Percentage exemption
<input checked="" type="checkbox"/> H Resale	<input type="checkbox"/> Q Advertising (enter percentage) %
<input type="checkbox"/> I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)	<input type="checkbox"/> R Utilities (enter percentage) %
	<input type="checkbox"/> S Electricity (enter percentage) %



Part 3

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Local Taxes



Local taxes are added to the general rate sales tax to compute the total tax rate.

- City tax
- County tax
- Special local tax(es)
- Motor vehicle \$20 excise tax

Note: Some cities and counties impose a \$20 excise tax on sales of motor vehicles. See Fact Sheet 164, Local Sales and Use Taxes.

Minnesota Department of Revenue Website revenue.state.mn.us

The screenshot shows the website's navigation menu with the 'Businesses' tab selected. An accordion menu for 'Business Taxes and Fees' is expanded, showing various tax categories. A callout box points to the 'Sales and Use Tax' link within this menu.

Select the **Businesses** tab.

Expand the list of **Business Taxes and Fees** accordion menu.

Select **Sales and Use Tax**.

Minnesota Department of Revenue Website revenue.state.mn.us

The screenshot shows the 'Sales and Use Tax' page. A vertical sidebar on the right contains a list of links. The 'Local Sales Tax Information' link is circled in blue, with a callout box pointing to it.

Local Sales Tax Information

Local Taxes

Local Sales Tax Information

The Minnesota Department of Revenue administers many local sales taxes. Local sales taxes apply to the same items and services as the general state sales tax.

Where do I find the [Tools to Find Tax Rates?](#)

Tools to Find Tax Rates

- Sales Tax Rate Calculator
- Sales Tax Rate Map
- Sales Tax Rate Map FAQs
- Sales Tax Rate Spreadsheet
- Rates and Boundaries Data
- Local Sales Tax Rate Guide
- Twin Cities Area Local Tax Rate Guide
- Twin Cities Area Local Tax Rate Map

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Minnesota Department of Revenue Website

revenue.state.mn.us

Select **Calculate a Sales Tax** from the **Top Tasks** menu.

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Local Taxes

Sales Tax Rate Calculator

Use this calculator to find the general state and local sales tax rate for any location in Minnesota.

The results do not include special local taxes—such as admissions, entertainment, liquor, lodging, and restaurant taxes—that may also apply. For more information, see [Local Tax Information](#).

Find a Sales and Use Tax Rate

You can search by address, 9-digit ZIP code, or by searching on an interactive map. [Look up a ZIP code](#) or [verify an address](#) on the U.S. Postal Service website.

Address [+]

Zip+4 [-]

Map [-]

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Local Taxes

Sales Tax Rate Calculator

Use this calculator to find the general state and local sales tax rate for any location in Minnesota. The results do not include special local taxes—such as admissions, entertainment, liquor, lodging, and restaurant taxes—which may also apply. For more information, see [Local Tax Information](#).

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You can search by address, 9-digit ZIP code, or by searching on an interactive map. [Look up a ZIP code or verify an address](#) on the U.S. Postal Service website.

Address [-]

Zip+4 [+]

Enter a nine-digit ZIP code.

ZIP CODE* ZIP + 4 Option

EFFECTIVE PERIOD

DOLLAR AMOUNT

Submit Reset

Results: The Sales Tax rate for 55101-2228 is **7.875%** (Apr-Jun 2019). MN State = 6.875% ; Ramsey County Transit = 0.500% ; St. Paul = 0.500%. The tax on 1000 is **\$78.75**.

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Local Taxes

Find a Sales and Use Tax Rate

You can search by address, 9-digit ZIP code, or by searching on an interactive map. [Look up a ZIP code or verify an address](#) on the U.S. Postal Service website.

Address [-]

Enter an address.

ADDRESS* Address Option

ADDRESS 2

CITY*

STATE MN

EFFECTIVE PERIOD

DOLLAR AMOUNT

Submit Reset

Results: The Sales Tax rate for 600 N ROBERT ST, ST PAUL 55101-2228 is **7.875%** (Apr-Jun 2019). MN State = 6.875% ; Ramsey County Transit = 0.500% ; St. Paul = 0.500%.

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Local Taxes

Find a Sales and Use Tax Rate

Map Option

You can search by address, 9-digit ZIP code, or by searching on an interactive map. [Look up a ZIP code or verify an address](#) on the U.S. Postal Service website.

Address [+]

Zip+4 [+]

Map [-]

Select the sales tax location on [the Sales Tax Rate Map](#).

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Local Government Sales

Real Property

Sales of real property, or improvements to real property are not taxable in Minnesota. Examples of contracts to improve real property include:

- Installing utility meters
- Installing curbs, gutters, and sidewalks
- Planting trees along the boulevard
- Repairing roads

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Local Government Sales

Contractors

Contractors make improvements to real property.

- You are considered a contractor, for example, when you install a new water meter and repair roads.
- You do not collect sales tax on these contracts.
- You may purchase items using the local government exemption.

Note: See Fact Sheet 128, Contractors.



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Local Government Sales

Definition of Tangible Personal Property (TPP)

- **Tangible** - something that can be seen, weighed, measured, felt, touched, or is perceptible to the senses
- **Personal** - any item not incorporated into the land or realty
- **Property** - something that is owned or leased

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Local Government Sales

Examples of Taxable TPP

- Books and informational brochures
- Copies (unless required to be furnished by law)
- Equipment rentals (e.g. canoes, golf carts, tables and chairs)
- Maps
- Vending machine sales of taxable items (F.S. 158, Vending Machines and Other Coin-Operated Devices)



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Local Government Sales

Retailers

Local governments are considered retailers when engaged in selling TPP to end users, both businesses and individuals.

- You are considered a retailer, for example, when you sell plat books and rent canoes.
- You must collect sales tax* on goods you sell, unless specifically exempted by law, or receive an exemption certificate from the purchaser.
- You may buy items purchased for resale exempt from tax.



* The applicable sales tax rate is based on the sourcing rules (see next slide).

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Sample Invoice – Sales

Anoka County Library 707 County Road 10 Blaine, MN 55434-2398		Invoice #1122
Date: 05/11/2019		
Bill To: John Smith 101 Main St. Anoka, MN 55303-2112	Ship To: Same	
Description	Amount	Tax
Meeting room rental	\$ 150.00	N
Projector rental	50.00	T
Tables (50)	50.00	T
Chairs (100)	100.00	T
Subtotal	350.00	
Delivery		N/A
Sales Tax (6.875% MN and 0.25% Anoka County)		14.25
TOTAL: \$ 364.25		

- This example shows an invoice for meeting room rental and equipment rental at a public library.
- The sale is sourced to the address where the equipment was used (seller's address).
- The library can purchase the equipment exempt from tax using the local government's exemption.

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Local Government Sales

Exempt Retail Sales

Your customer may provide you with an exemption certificate:

- Inventory purchased for resale
- Items consumed in performing a taxable service
- Items used or consumed in industrial production



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Local Government Sales

Seller's Responsibilities

- Review all exemption certificates
- Keep exemption certificates as part of your business records
- Do not unlawfully solicit exemption certificates

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Local Government Sales

Taxable Services

- Admissions and memberships to athletic facilities, recreational areas, or places of amusement
- Admissions to city or county parks
- Admissions to community centers with athletic or recreational facilities
- Campground fees
- Golf membership and green fees



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Local Government Sales

Taxable Services (continued)

- Alarm monitoring services
- Lawn mowing, tree trimming, stump removal, and spraying services
- Parking charges, except residential or meters
- Towing charges, including administrative fees
- Telecommunications services, including fees to fax a document

Note: Waste management services are not subject to sales tax. But they are subject to Solid Waste Management (SWM) Tax.

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Local Government Sales

Taxable Services (continued)

- Utilities such as electricity, commercial water, steam, and gas



Note: Utilities used to operate equipment, machines and tools that are used directly in the industrial production process by a manufacturer are exempt. They must provide the public utility with an exemption certificate.

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Local Government Sales

Other Taxable Sales

- Review the following publications for details on what transaction are subject to sales tax:
 - Fact Sheet 114, Detective and Security Services
 - Fact Sheet 119, Telecommunications, Pay Television, and Related Services
 - Fact Sheet 121A, Lawn and Garden Maintenance, Tree and Shrub Services
 - Fact Sheet 123, Admissions and Amusement Devices
 - Library Industry Guide
 - Parking Service Providers Industry Guide
 - Motor Vehicle Industry Guide

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Sample Invoice – Sales

Olmsted County Public Works 2122 Campus Drive SE, Ste. 200 Rochester, MN 55904-4725		Invoice #1023	▪ This example shows an invoice for property rental within the county park for a wedding. ▪ The sale is sourced to the property location of the county park. ▪ Since the facilities are within a recreational area, the rental is subject to sales and use tax. See F.S. 123, Athletic Facilities, Recreational Areas, Resorts and Campgrounds																				
Date: 05/11/2019		Ship To: Chester Woods Park 8378 Highway 14 East Eyota, MN 55934-2818																					
Bill To: Jose Gonzalez 38 S Front St. SW Eyota, MN 55934-6505																							
<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> <th>Tax</th> </tr> </thead> <tbody> <tr> <td>Pavilion Rental</td> <td>\$ 150.00</td> <td>T</td> </tr> <tr> <td>Gazebo Rental</td> <td>100.00</td> <td>T</td> </tr> <tr> <td>Subtotal</td> <td>250.00</td> <td></td> </tr> <tr> <td>Delivery</td> <td>N/A</td> <td></td> </tr> <tr> <td>Sales Tax (6.875% MN and 0.5% Olmsted County)</td> <td>18.44</td> <td></td> </tr> <tr> <td colspan="2">TOTAL: \$ 268.44</td> <td></td> </tr> </tbody> </table>	Description	Amount	Tax	Pavilion Rental	\$ 150.00	T	Gazebo Rental	100.00	T	Subtotal	250.00		Delivery	N/A		Sales Tax (6.875% MN and 0.5% Olmsted County)	18.44		TOTAL: \$ 268.44				
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Gazebo Rental	100.00	T																					
Subtotal	250.00																						
Delivery	N/A																						
Sales Tax (6.875% MN and 0.5% Olmsted County)	18.44																						
TOTAL: \$ 268.44																							

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Local Government Sales



- Money received from free-will offerings are not considered sales if you do not track the individual transactions, or require people to pay the suggested amount.
- No sales or use tax is due on the money received as a donation.

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Local Government Sales

Nontaxable Sales

- Copies required to be furnished by law (Minnesota Data Practices Act)
- Educational lessons
- Notary services
- Permit fees
- Pet licenses
- Primary residential heating during winter months (F.S. 157, Residential Utilities)
- Residential water and sewer services
- Security or detective services by an off-duty peace officer within the jurisdiction that officer normally serves

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Local Government Sales

Nontaxable Sales

- Meals and drinks when furnished, prepared, or served to:
 - Patients at hospitals, sanitariums, nursing homes, or senior homes as part of routine care and included in the facilities charge (F.S. 118, Hospital and Nursing Home Meals)
 - Anyone on pre-kindergarten through 12th grade school premises (F.S. 111, Schools-Sales and Purchases)
 - Inmates or residents at correctional, detention, or detox facilities

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Communicating with the Department of Revenue

Part 5

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Communicating with the Department of Revenue
Sales and Use Tax Division - Local Government Services Unit

Need to send correspondence to a local government liaison?

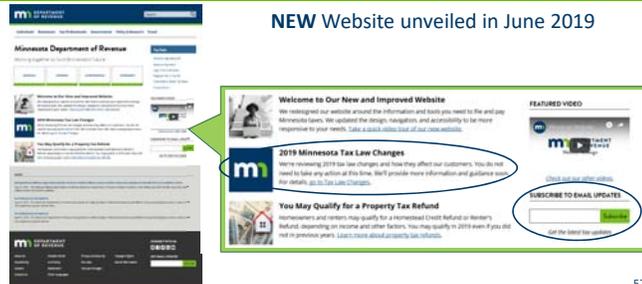
- Mailing address: Minnesota Department of Revenue
Attn: Local Taxes Liaison
600 North Robert St.
Mail Station 6350
St. Paul, Minnesota 55146-6350
- Email: LocalGovernmentServices.mdor@state.mn.us
- Fax: 651-556-3102
- Phone: 651-556-6117
- Minnesota Revenue website: revenue.state.mn.us



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Minnesota Department of Revenue Website
revenue.state.mn.us

NEW Website unveiled in June 2019



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Course Review

During this class, we discussed ...

- What a local government can purchase exempt from sales tax.
- Providing suppliers with a properly completed exemption certificate for exempt purchases
- What products and services are subject to sales tax
- Which sales may qualify for sales tax exemption based on your customer's type of business or use of the item
- That you must verify an exemption certificate received from your customer was properly completed
- Several resources that answer sales and use tax questions.

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Questions?

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Thank you!

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