

8130.1900 RETAILER AND SELLER.

Subpart 1. **Defined.** A "retailer" and a "seller" means any person engaged in making sales, leases, or rentals of personal property or services. See Minnesota Statutes, section 297A.61, subdivision 9. Under Minnesota Statutes, section 297A.61, subdivision 3, a sale includes any one of a number of transactions not ordinarily considered to be retail activities. Consequently, the person making such a sale is deemed to be a retailer and a "seller" in accordance with Minnesota Statutes, section 297A.61, subdivision 9, and this part.

Subp. 2. **Examples.** For illustrative purposes, a partial listing of retailers and sellers follows:

- A. a person who leases automobiles, trucks, trailers, or tractors;
- B. a person who leases office equipment or computers;
- C. a person who leases machinery, heavy earth-moving equipment, or any other type of tangible personal property;
- D. a person who sells or installs a truck body on a new chassis for a consumer;
- E. a person who binds printed sheets furnished by a consumer;
- F. a person who prints on paper stock furnished by a consumer;
- G. a person who prepares food for a customer for a consideration (see Minnesota Statutes, section 297A.61, subdivision 3, paragraph (d), clause (1), and subdivision 31. See Minnesota Statutes, section 297A.67, subdivisions 4, 5, and 6, for exemptions);
- H. a person who grants the privilege of admission to a motion picture theater or any other place of amusement or recreation for a consideration, including plays, concerts, bowling alleys, golf courses, state or county fairs, professional or amateur athletic contests, skating rinks, etc.;
- I. a person who furnishes music through mechanical devices such as juke boxes for a consideration;
- J. a person who operates a hotel, rooming house, resort, campground, motel or trailer camp, or who leases real property for lodging purposes for a period of less than 30 days (see Minnesota Statutes, section 297A.61, subdivision 3, paragraph (g), clause (2));
- K. a person who furnishes, for a consideration, electricity, gas, water, steam, or telecommunications services (see Minnesota Statutes, section 297A.61, subdivision 3, paragraphs (e) and (i));
- L. a person who sells or furnishes any type of tangible personal property or service constituting a sale other than a sale for resale as defined in Minnesota Statutes, section 297A.61, subdivision 4; and

M. a person who machines castings, threads pipes, or processes lumber for customers who have furnished the material.

Statutory Authority: *MS s 14.388; 270C.06; 297A.29*

History: *L 2005 c 151 art 1 s 114; 31 SR 449*

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