

**8130.3100 CONTENT AND FORM OF EXEMPTION CERTIFICATE.**

Subpart 1. [Repealed, L 2005 c 151 art 7 s 23]

Subp. 2. **Application to use exemption certificates.**

A. A taxpayer must submit an application to the commissioner in order to obtain an exemption authorization to be used on the certificate of exemption for the following exemptions or situations:

(1) waste processing equipment used at a resource recovery facility under Minnesota Statutes, section 297A.68, subdivision 24;

(2) direct payment of sales or use tax under Minnesota Statutes, section 297A.89;

(3) direct payment of tax by interstate for hire motor carriers under Minnesota Statutes, section 297A.90; and

(4) purchases of tangible personal property or services by a charitable organization.

B. A taxpayer does not need to submit an application to the commissioner in order to obtain an exemption authorization when the certificate of exemption is used for other exemptions.

C. Exemption certificates may be used for single purchases or for continuing future purchases. When used for continuing future purchases, the certificate is referred to as a blanket exemption certificate. Whether a certificate is a single purchase or blanket certificate is determined by marking the appropriate blank provided on the form.

Subp. 3. [Repealed, 15 SR 693]

Subp. 4. [Repealed, 15 SR 693]

**Statutory Authority:** *MS s 14.388; 270C.06; 297A.25; 297A.27; 297A.29*

**History:** *15 SR 693; L 1997 c 199 s 14; L 2005 c 151 art 1 s 114; art 7 s 23; 31 SR 449*

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