

**8130.3900 LIABILITY FOR PAYMENT OF USE TAX.**

Subpart 1. **General rule.** Minnesota Statutes, section 297A.63, imposes upon the purchaser of tangible personal property used, stored, distributed, or consumed in Minnesota, liability for the use tax until the tax has been paid to Minnesota.

Subp. 2. **Collection authorization.** If a seller who is not required to collect Minnesota sales tax applies for a sales and use tax permit to collect a tax on tangible personal property sold to persons located in Minnesota, authorization to do so may be granted to the seller provided the seller agrees:

A. to collect the tax due from customers on storage, use, distribution, or consumption in Minnesota of taxable personal property in accordance with Minnesota Statutes, sections 297A.77 and 297A.89, subdivision 2;

B. to file a Minnesota sales and use tax return, and to remit the tax collected to Minnesota. (See Minnesota Statutes, sections 289A.18 and 289A.31); and

C. to maintain adequate records of all sales of taxable personal property made to persons within Minnesota.

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

**History:** *15 SR 693; L 2005 c 151 art 1 s 114; 31 SR 449*

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