

**8130.7900 RETURN FILING; FAILURE TO FILE.**

Subpart 1. **Duty to file returns.** The following persons making taxable sales or taxable use of tangible personal property in Minnesota, or holding a sales and use tax permit, must file returns pursuant to Minnesota Statutes, chapter 289A:

- A. any retailer located in Minnesota;
- B. any retailer maintaining a place of business in Minnesota;
- C. any retailer who has voluntarily filed an application for a permit under Minnesota Statutes, section 297A.83, subdivision 1, paragraph (b), and has been granted one;
- D. any retailer making retail sales from outside this state to a destination within this state if the retailer engages in the regular or systematic soliciting of sales from potential customers in this state;
- E. a purchaser making use of items obtained with an exemption certificate for other than the exempt purpose (see Minnesota Statutes, section 297A.73);
- F. a person upon whom liability for use tax is imposed by Minnesota Statutes, section 297A.63; and
- G. any person holding a direct pay authorization.

Subp. 2. [Repealed, 31 SR 449]

Subp. 3. [Repealed, 31 SR 449]

**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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