

CHAPTER 297B

SALES TAX ON MOTOR VEHICLES

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297B.001 MS 2006 [Renumbered 15.001]

297B.01 DEFINITIONS.

Subdivision 1. **Scope.** The following words, terms and phrases when used in Laws 1971, chapter 853, shall have the meaning ascribed to them in this section except where the context clearly indicates a different meaning.

Subd. 2. MS 2006 [Renumbered subd 13]

Subd. 3. MS 2006 [Renumbered subd 12]

Subd. 4. MS 2006 [Renumbered subd 18]

Subd. 5. MS 2006 [Renumbered subd 11]

Subd. 6. MS 2006 [Renumbered subd 17]

Subd. 7. MS 2006 [Renumbered subd 16]

Subd. 8. MS 2006 [Renumbered subd 14]

Subd. 9. MS 2006 [Renumbered subd 15]

Subd. 10. **Internal Revenue Code.** Unless specifically defined otherwise, "Internal Revenue Code" means the Internal Revenue Code as defined in section 289A.02, subdivision 7.

Subd. 11. **Motor vehicle.** "Motor vehicle" means any self-propelled vehicle not operated exclusively upon railroad tracks and any vehicle propelled or drawn by a self-propelled vehicle for which registration is required by chapter 168. Motor vehicle includes vehicles known as trackless trolleys which are propelled by electric power obtained from overhead trolley wires but not operated upon rails and motor vehicles that are purchased on Indian reservations where the tribal council has entered into a sales tax on motor vehicles refund agreement with the state of Minnesota. Motor vehicle does not include snowmobiles or manufactured homes.

Subd. 12. **Motor vehicle registrar.** "Motor vehicle registrar" shall mean the registrar of motor vehicles who is the officer in charge of the Division of Driver and Vehicle Services, Department of Public Safety,

of this state and who shall act as the agent of the commissioner of revenue in administering the provisions of this chapter.

Subd. 13. **Person.** "Person" includes any individual, firm, partnership, joint adventure, association, corporation, estate, business trust, receiver, or any other group or combination acting as a unit and the plural as well as the singular number.

Subd. 14. **Purchase price.** (a) "Purchase price" means the total consideration valued in money for a sale, whether paid in money or otherwise. The purchase price excludes the amount of a manufacturer's rebate paid or payable to the purchaser. If a motor vehicle is taken in trade as a credit or as part payment on a motor vehicle taxable under this chapter, the credit or trade-in value allowed by the person selling the motor vehicle shall be deducted from the total selling price to establish the purchase price of the vehicle being sold and the trade-in allowance allowed by the seller shall constitute the purchase price of the motor vehicle accepted as a trade-in. The purchase price in those instances where the motor vehicle is acquired by gift or by any other transfer for a nominal or no monetary consideration shall also include the average value of similar motor vehicles, established by standards and guides as determined by the motor vehicle registrar. The purchase price in those instances where a motor vehicle is manufactured by a person who registers it under the laws of this state shall mean the manufactured cost of such motor vehicle and manufactured cost shall mean the amount expended for materials, labor, and other properly allocable costs of manufacture, except that in the absence of actual expenditures for the manufacture of a part or all of the motor vehicle, manufactured costs shall mean the reasonable value of the completed motor vehicle.

(b) The term "purchase price" shall not include the portion of the value of a motor vehicle due solely to modifications necessary to make the motor vehicle disability accessible.

(c) The term "purchase price" shall not include the transfer of a motor vehicle by way of gift between a husband and wife or parent and child, or to a nonprofit organization as provided under subdivision 16, paragraph (c), clause (6), nor shall it include the transfer of a motor vehicle by a guardian to a ward when there is no monetary consideration and the title to such vehicle was registered in the name of the guardian, as guardian, only because the ward was a minor.

(d) The term "purchase price" shall not include the transfer of a motor vehicle as a gift between a foster parent and foster child. For purposes of this subdivision, a foster relationship exists, regardless of the age of the child, if (1) a foster parent's home is or was licensed as a foster family home under Minnesota Rules, parts 2960.3000 to 2960.3340, and (2) the county verifies that the child was a state ward or in permanent foster care.

(e) There shall not be included in "purchase price" the amount of any tax imposed by the United States upon or with respect to retail sales whether imposed upon the retailer or the consumer.

Subd. 15. **Purchaser.** "Purchaser" shall mean any person owning or in possession of a motor vehicle who makes application to the motor vehicle registrar for registration plates for such vehicle or for transfer of ownership of a vehicle previously registered in this state.

Subd. 16. **Sale, sells, selling, purchase, purchased, or acquired.** (a) "Sale," "sells," "selling," "purchase," "purchased," or "acquired" means any transfer of title of any motor vehicle, whether absolutely or conditionally, for a consideration in money or by exchange or barter for any purpose other than resale in the regular course of business.

(b) Any motor vehicle utilized by the owner only by leasing such vehicle to others or by holding it in an effort to so lease it, and which is put to no other use by the owner other than resale after such lease or effort to lease, shall be considered property purchased for resale.

(c) The terms also shall include any transfer of title or ownership of a motor vehicle by other means, for or without consideration, except that these terms shall not include:

(1) the acquisition of a motor vehicle by inheritance from or by bequest of, or transfer-on-death of title by, a decedent who owned it;

(2) the transfer of a motor vehicle which was previously licensed in the names of two or more joint tenants and subsequently transferred without monetary consideration to one or more of the joint tenants;

(3) the transfer of a motor vehicle by way of gift from a limited used vehicle dealer licensed under section 168.27, subdivision 4a, to an individual, when the transfer is with no monetary or other consideration or expectation of consideration and the parties to the transfer submit an affidavit to that effect at the time the title transfer is recorded;

(4) the transfer of a motor vehicle by gift between:

(i) spouses;

(ii) parents and a child; or

(iii) grandparents and a grandchild;

(5) the voluntary or involuntary transfer of a motor vehicle between a husband and wife in a divorce proceeding; or

(6) the transfer of a motor vehicle by way of a gift to an organization that is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code when the motor vehicle will be used exclusively for religious, charitable, or educational purposes.

Subd. 17. **Use.** "Use" shall mean the exercise by any person of any right or power over a motor vehicle incident to the ownership or possession of such a vehicle, except that it shall not include the sale or holding for sale of such a vehicle in the regular course of business. The term shall not include motor vehicles rented or leased.

Subd. 18. **Vehicle.** "Vehicle" shall include every device in, upon, or by which any person or property may be transported or drawn upon a public highway, except devices moved by human power or animal power or used exclusively upon stationary rails or tracks.

History: 1971 c 853 s 1; 1973 c 582 s 3; 1974 c 28 s 1; 1974 c 459 s 2; 1976 c 342 s 1; 1981 c 365 s 9; 1983 c 342 art 6 s 9; 1986 c 444; 1989 c 277 art 1 s 20; 1989 c 342 s 22; 1992 c 511 art 8 s 26; 1993 c 375 art 1 s 5; 1994 c 587 art 2 s 21; 1995 c 1 s 5; 1995 c 264 art 2 s 34; 1996 c 471 art 2 s 23; 1997 c 231 art 7 s 31,32; 2000 c 490 art 8 s 19; 1Sp2003 c 21 art 8 s 10; 2005 c 56 s 1; 2008 c 366 art 11 s 20,21; 2013 c 117 art 3 s 27,28; 2014 c 275 art 1 s 98; 2016 c 158 art 1 s 163; 1Sp2017 c 3 art 3 s 112

297B.02 TAX IMPOSED.

Subdivision 1. **Rate.** There is imposed an excise tax of 6.5 percent on the purchase price of any motor vehicle purchased or acquired, either in or outside of the state of Minnesota, which is required to be registered under the laws of this state.

The excise tax is also imposed on the purchase price of motor vehicles purchased or acquired on Indian reservations when the tribal council has entered into a sales tax on motor vehicles refund agreement with the state of Minnesota.

Subd. 2. **In lieu tax for older passenger automobile.** In lieu of the tax imposed in subdivision 1, there is imposed a tax of \$10 on the purchase price of any passenger automobile described in section 297B.025, subdivision 1.

Subd. 3. **In lieu tax for collector vehicle.** In lieu of the tax imposed in subdivision 1, there is imposed a tax of \$150 on the purchase price of a passenger automobile or a fire truck described in section 297B.025, subdivision 2.

History: 1971 c 853 s 2; Ex1971 c 31 art 1 s 9; 3Sp1982 c 1 art 6 s 5; 1983 c 342 art 6 s 10; 1Sp1985 c 14 art 2 s 11; 1988 c 636 s 13,14; 1989 c 277 art 1 s 21; 1994 c 587 art 2 s 21; 1995 c 264 art 2 s 35; 2009 c 88 art 4 s 10; 2013 c 117 art 3 s 29

297B.025 OLDER PASSENGER AUTOMOBILE.

Subdivision 1. **Noncollector vehicle.** Purchase or use of a passenger automobile as defined in section 168.002, subdivision 24, shall be taxed pursuant to section 297B.02, subdivision 2, if the passenger automobile (1) is in the tenth or subsequent year of vehicle life, and (2) does not have a resale value of \$3,000 or more, as determined using nationally recognized sources of information on automobile resale values, as designated by the registrar of motor vehicles.

Subd. 2. **Collector vehicle.** A passenger automobile that is registered under section 168.10, subdivision 1a, 1b, 1c, 1d, or 1h, or a fire truck registered under section 168.10, subdivision 1c, shall be taxed under section 297B.02, subdivision 3. If the vehicle is subsequently registered in another class not under section 168.10, subdivision 1a, 1b, 1c, 1d, or 1h, within one year of the date of registration under those subdivisions, it shall be subject to the full excise tax imposed under subdivision 1.

History: 1Sp1985 c 14 art 2 s 12; 1988 c 636 s 15; 1989 c 277 art 1 s 22; 1995 c 264 art 2 s 36; 2003 c 127 art 6 s 15,16

297B.03 EXEMPTIONS.

There is specifically exempted from the provisions of this chapter and from computation of the amount of tax imposed by it the following:

(1) purchase or use, including use under a lease purchase agreement or installment sales contract made pursuant to section 465.71, of any motor vehicle by the United States and its agencies and instrumentalities and by any person described in and subject to the conditions provided in section 297A.67, subdivision 11;

(2) purchase or use of any motor vehicle by any person who was a resident of another state or country at the time of the purchase and who subsequently becomes a resident of Minnesota, provided the purchase occurred more than 60 days prior to the date such person began residing in the state of Minnesota and the motor vehicle was registered in the person's name in the other state or country;

(3) purchase or use of any motor vehicle by any person making a valid election to be taxed under the provisions of section 297A.90;

(4) purchase or use of any motor vehicle previously registered in the state of Minnesota when such transfer constitutes a transfer within the meaning of section 118, 331, 332, 336, 337, 338, 351, 355, 368, 721, 731, 1031, 1033, or 1563(a) of the Internal Revenue Code;

(5) purchase or use of any vehicle owned by a resident of another state and leased to a Minnesota-based private or for-hire carrier for regular use in the transportation of persons or property in interstate commerce provided the vehicle is titled in the state of the owner or secured party, and that state does not impose a sales tax or sales tax on motor vehicles used in interstate commerce;

(6) purchase or use of a motor vehicle by a private nonprofit or public educational institution for use as an instructional aid in automotive training programs operated by the institution. "Automotive training programs" includes motor vehicle body and mechanical repair courses but does not include driver education programs;

(7) purchase of a motor vehicle by an ambulance service licensed under section 144E.10 when that vehicle is equipped and specifically intended for emergency response or for providing ambulance service;

(8) purchase of a motor vehicle by or for a public library, as defined in section 134.001, subdivision 2, as a bookmobile or library delivery vehicle;

(9) purchase of a ready-mixed concrete truck;

(10) purchase or use of a motor vehicle by a town for use exclusively for road maintenance, including snowplows and dump trucks, but not including automobiles, vans, or pickup trucks;

(11) purchase or use of a motor vehicle by a corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious, or educational purposes, except a public school, university, or library, but only if the vehicle is:

(i) a truck, as defined in section 168.002, a bus, as defined in section 168.002, or a passenger automobile, as defined in section 168.002, if the automobile is designed and used for carrying more than nine persons including the driver; and

(ii) intended to be used primarily to transport tangible personal property or individuals, other than employees, to whom the organization provides service in performing its charitable, religious, or educational purpose;

(12) purchase of a motor vehicle for use by a transit provider exclusively to provide transit service is exempt if the transit provider is either (i) receiving financial assistance or reimbursement under section 174.24 or 473.384, or (ii) operating under section 174.29, 473.388, or 473.405;

(13) purchase or use of a motor vehicle by a qualified business, as defined in section 469.310, located in a job opportunity building zone, if the motor vehicle is principally garaged in the job opportunity building zone and is primarily used as part of or in direct support of the person's operations carried on in the job opportunity building zone. The exemption under this clause applies to sales, if the purchase was made and delivery received during the duration of the job opportunity building zone. The exemption under this clause also applies to any local sales and use tax;

(14) purchase of a leased vehicle by the lessee who was a participant in a lease-to-own program from a charitable organization that is:

(i) described in section 501(c)(3) of the Internal Revenue Code; and

(ii) licensed as a motor vehicle lessor under section 168.27, subdivision 4; and

(15) purchase of a motor vehicle used exclusively as a mobile medical unit for the provision of medical or dental services by a federally qualified health center, as defined under title 19 of the Social Security Act, as amended by Section 4161 of the Omnibus Budget Reconciliation Act of 1990.

History: 1971 c 853 s 3; Ex1971 c 31 art 1 s 10; art 5 s 2; 1975 c 262 s 1; 1982 c 523 art 15 s 3; 1983 c 327 s 15; 1984 c 502 art 6 s 9; 1Sp1985 c 14 art 2 s 13; 1986 c 444; 1987 c 268 art 4 s 21; 1988 c 719 art 10 s 18; 1989 c 277 art 1 s 23; 1990 c 556 s 6; 1993 c 375 art 1 s 6; 1994 c 587 art 2 s 17,21; 1997 c 31 art 2 s 48; 1997 c 199 s 14; 1998 c 389 art 8 s 21; 2000 c 418 art 1 s 44; 2000 c 490 art 8 s 20; 1Sp2001 c 5 art 7 s 55; art 12 s 85; 1Sp2003 c 21 art 1 s 14; 2008 c 366 art 7 s 8; art 11 s 22; 1Sp2011 c 7 art 3 s 16; 2012 c 287 art 3 s 51

297B.031 TAX REFUND.

If a manufacturer of motor vehicles is required by a court order under section 325F.665 or a decision of an informal dispute settlement mechanism as defined in section 325F.665, or a dealer or lessor of motor vehicles is required by section 325F.662, to pay the consumer the tax imposed by this chapter, a portion of the tax so paid must be refunded to the manufacturer, dealer, or lessor. The amount of the refund is the tax paid by the purchaser less an amount equal to the tax paid multiplied by a fraction, the denominator of which is the purchase price of the vehicle and the numerator of which is the allowance deducted from the refund for the consumer's use of the vehicle. The refund must be paid to the manufacturer, dealer, or lessor only upon filing of a written application, in a form and providing information as prescribed by the commissioner. Payment of a refund pursuant to this section must be made out of the general and highway user funds in the same proportion provided for deposit of tax proceeds for the fiscal year pursuant to section 297B.09, subdivision 1. The amounts necessary to pay the refunds are appropriated out of the respective funds.

History: 1983 c 342 art 6 s 11; 1987 c 268 art 4 s 22; 1988 c 634 s 10

297B.032 [Repealed, 1Sp2001 c 5 art 7 s 66]

297B.035 VEHICLE PURCHASED BY DEALER OR LESSOR.

Subdivision 1. **Ordinary course of business.** Except as provided in this section, motor vehicles purchased solely for resale in the ordinary course of business by any motor vehicle dealer, as defined in section 168.002, subdivision 6, who is licensed under section 168.27, subdivision 2 or 3, including vehicles which bear dealer plates as authorized by section 168.27, subdivision 16, shall be exempt from the provisions of this chapter.

Subd. 2. **Annual tax for dealer plate.** Motor vehicles which satisfy the definitions of subdivision 1, shall be taxed at a yearly rate of \$15 per dealer plate. This tax shall be paid when dealer plates, tabs, or stickers are purchased and shall be deposited in the state treasury and credited as provided in section 297B.09. This tax shall be in lieu of any other state sales, excise, or use tax.

Subd. 3. **Sale in violation of licensing requirement.** Motor vehicles sold in contravention of section 168.27, subdivision 2, paragraph (a); 3; 6; or 10, paragraph (a), clause (1)(ii), shall not be considered to have been acquired or purchased for resale in the ordinary or regular course of business for the purposes of this chapter, and the seller shall be required to pay the excise tax due on the purchase of those vehicles. The sale by a lessor of a new motor vehicle under lease within 120 days of the commencement of the lease is deemed a sale in contravention of section 168.27, subdivision 10, paragraph (a), clause (1)(ii), unless the lessor holds a valid contract or franchise with the manufacturer or distributor of the vehicle. Notwithstanding section 297B.11, the rights of a dealer to appeal any amounts owed by the dealer under this subdivision are governed exclusively by the hearing procedure under section 168.27, subdivision 13.

Subd. 4. **Motorized bicycle.** Motorized bicycles, as defined in section 168.002, subdivision 20, purchased for resale in the ordinary course of business shall be exempt from the provisions of this chapter if the person purchasing the motorized bicycles has a permanent enclosed commercial building or structure either owned in fee or leased and is engaged in the business of selling motorized bicycles, either exclusively or in addition to any other occupation.

Subd. 5. **Use by dealer.** If a motor vehicle dealer uses a vehicle, purchased for resale in the ordinary course of business, other than for demonstration purposes, the dealer may elect to pay the motor vehicle sales tax under this chapter or the use tax under chapter 297A based on the reasonable rental value of the vehicle. If the motor vehicle dealer fails to report the use tax under chapter 297A, it is presumed that the dealer elected to pay the motor vehicle sales tax under this chapter.

History: 1976 c 342 s 2; 1978 c 767 s 34; 1981 c 357 s 79; 1981 c 363 s 47; 1982 c 583 s 2; 1984 c 502 art 6 s 10; 1990 c 480 art 4 s 8; 1991 c 333 s 37; 1997 c 31 art 2 s 49; 1997 c 84 art 6 s 25; 2002 c 343 s 2; 2002 c 379 art 1 s 69; 2003 c 127 art 1 s 32; art 6 s 17; 2008 c 154 art 12 s 38

297B.0351 MANUFACTURER TESTING VEHICLE.

Except as provided in section 168.25, a vehicle purchased by a first-stage motor vehicle manufacturer and licensed under that section is exempt from the provisions of this chapter.

History: 1995 c 74 s 3

297B.04 PURCHASER'S CERTIFICATE FURNISHED TO REGISTRAR.

All persons who apply for registration of any motor vehicle shall complete a motor vehicle purchaser's certificate in such form and manner as may be prescribed by the motor vehicle registrar, showing a complete description of the motor vehicle, the seller's name and address, the buyer's name and address, the full purchase price of the vehicle, trade-in allowance if any, whether the vehicle was the subject of a gift, and any other information that the motor vehicle registrar may require.

History: 1971 c 853 s 4

297B.05 PRESENTATION OF PURCHASER'S CERTIFICATE TO REGISTRAR.

No registration plates or certificate shall be issued by the motor vehicle registrar for a motor vehicle unless and until the applicant therefor shall attach a properly executed motor vehicle purchaser's certificate to the application for license registration. If an application for registration or transfer is made for a motor vehicle that has been previously registered in this state and the applicant is the same person in whose name the registration had previously been issued, the motor vehicle purchaser's certificate need not be submitted to the motor vehicle registrar.

History: 1971 c 853 s 5

297B.06 NO REGISTRATION UNLESS TAX PAID.

No registration plates or certificate shall be issued by the motor vehicle registrar for the ownership or operation of any motor vehicle to any applicant for registration other than for those vehicles which have been previously registered and the applicant for registration is the same person in whose name the registration had previously been issued or other than for those vehicles exempt from the tax under other sections of Laws 1971, chapter 853, unless the tax imposed by section 297B.02 shall be paid by the applicant to the motor vehicle registrar. The provisions of this section shall apply only to the immediate transaction and if the applicant pays the tax due with respect to the application, this section shall not constitute grounds for refusal

to issue plates or a certificate because the tax imposed by this chapter was not paid by a previous applicant in a prior transaction involving the same motor vehicle so long as the present applicant had no actual knowledge of the failure to pay the tax prior to acquiring the vehicle and the previous applicant held a certificate of title indicating the previous applicant was the owner of the vehicle.

History: 1971 c 853 s 6; 1979 c 126 s 2; 1986 c 444

297B.07 PRESUMPTIONS.

Subdivision 1. **Presumption; sale and registration.** For the purpose of the proper administration of this chapter, and to prevent evasion of the tax, the following presumptions shall apply:

(a) Evidence that a motor vehicle was sold for delivery in this state shall be prima facie evidence that it was sold for use in this state.

(b) When an application for registration plates for a motor vehicle is received by the motor vehicle registrar within 30 days of the date it was purchased or acquired by the purchaser, it shall be presumed, until the contrary is shown by the purchaser, that it was purchased or acquired for use in this state. This presumption shall apply whether or not such vehicle was previously titled or registered in another state.

Subd. 2. **Presumption; ownership.** (a) When a business entity not organized under the laws of this state owns a motor vehicle that is under the control of a Minnesota resident, it is presumed that the Minnesota resident is the owner of the motor vehicle if two or more of the following are true:

- (1) the business entity lacks a specific business activity or purpose other than the avoidance of tax;
- (2) the business entity maintains no physical location in the jurisdiction where it is organized;
- (3) the business entity earns de minimis or no revenue;
- (4) the business entity maintains minimal or no business records;
- (5) the business entity fails to employ individual persons and provide those persons with federal income tax W-2 wage and tax statements; or
- (6) the business entity fails to file federal income tax returns or fails to file a required state tax return where it is organized.

(b) For purposes of this subdivision, a motor vehicle is under the control of a Minnesota resident if the Minnesota resident:

- (1) is a partner, member, or shareholder of the business entity;
- (2) is insured to drive the vehicle; and
- (3) operates or stores the vehicle in Minnesota for any period of time.

History: 1971 c 853 s 7; 1Sp2017 c 1 art 21 s 8

297B.08 TAX PAID IN OTHER STATE; CREDIT, RECIPROCITY.

If any motor vehicle has been or is subject to a tax by any other state in respect to its sale or use, in an amount less than the tax imposed by this chapter, the provisions of this chapter shall apply, but at a rate measured by the difference only between the rate fixed in this chapter, and the rate by which the previous tax paid in the other state upon the sale or use was computed. If the rate of tax imposed in such other state

is the same or more than the rate of tax imposed by this chapter, then no tax shall be due on such motor vehicle. The provisions of this section shall apply only if such other state allows a credit with respect to the excise tax imposed by this chapter, which is substantially similar in effect to the credit allowed by this section.

History: 1971 c 853 s 8; 1Sp1981 c 1 art 4 s 8; 2011 c 112 art 8 s 4

297B.09 ALLOCATION OF REVENUE.

Subdivision 1. **Deposit of revenues.** (a) Money collected and received under this chapter must be deposited as provided in this subdivision.

(b) 60 percent of the money collected and received must be deposited in the highway user tax distribution fund, 36 percent must be deposited in the metropolitan area transit account under section 16A.88, and four percent must be deposited in the greater Minnesota transit account under section 16A.88.

(c) It is the intent of the legislature that the allocations under paragraph (b) remain unchanged for fiscal year 2012 and all subsequent fiscal years.

Subd. 2. [Repealed, 1987 c 358 s 132]

Subd. 3. [Repealed, 1994 c 587 art 2 s 22]

History: 1971 c 853 s 9; 1973 c 582 s 3; 1976 c 2 s 112; 1981 c 363 s 48; 1Sp1981 c 1 art 4 s 9; 1983 c 17 s 11; 1984 c 654 art 3 s 82; 1986 c 444; 1Sp1986 c 1 art 8 s 12; 1987 c 358 s 112; 1988 c 603 s 5; 1989 c 268 s 6; 1990 c 565 s 30; 1991 c 233 s 94; 1991 c 291 art 2 s 14; 1994 c 628 art 3 s 25; 2000 c 490 art 7 s 2; 1Sp2001 c 5 art 3 s 65; 1Sp2001 c 8 art 2 s 64; 1Sp2001 c 13 s 19; 1Sp2003 c 19 art 2 s 48; 2007 c 143 art 2 s 5; 2009 c 36 art 3 s 19; 2014 c 308 art 9 s 77

297B.10 PENALTIES.

(a) Any person, including persons other than the purchaser, who prepares, completes, or submits a false or fraudulent motor vehicle purchaser's certificate with intent to defeat or evade the tax imposed under this chapter or any purchaser who fails to complete or submit a motor vehicle purchaser's certificate with intent to defeat or evade the tax or who attempts to defeat or evade the tax in any manner, is guilty of a gross misdemeanor unless the tax involved exceeds \$300, in which event the person is guilty of a felony. The term "person" as used in this section includes any officer or employee of a corporation or a member or employee of a partnership who as an officer, member, or employee is under a duty to perform the act with respect to which the violation occurs. Notwithstanding the provisions of section 628.26 or any other provision of the criminal laws of this state, an indictment may be found and filed, or a complaint filed, upon any criminal offense specified in this section, in the proper court within six years after the commission of the offense.

(b) Any person who collects the tax imposed under this chapter from a purchaser and willfully fails to remit the tax is guilty of a felony.

(c) Any person who violates any of the provisions of this chapter, unless the violation be of the type referred to in paragraph (a) or (b), is guilty of a misdemeanor.

(d) When two or more offenses in paragraph (a) or (b) are committed by the same person within six months, the offenses may be aggregated; further, if the offenses are committed in more than one county, the

accused may be prosecuted for all the offenses aggregated under this clause in any county in which one of the offenses was committed.

History: *1971 c 853 s 10; 1983 c 294 s 11; 1985 c 83 s 4; 1986 c 444; 1987 c 268 art 17 s 34; 1993 c 326 art 4 s 8; 2000 c 366 s 1*

297B.11 REGISTRAR AS AGENT OF COMMISSIONER OF REVENUE; POWERS.

The state commissioner of revenue is charged with the administration of the sales tax on motor vehicles. The commissioner may prescribe all rules not inconsistent with the provisions of this chapter, necessary and advisable for the proper and efficient administration of the law. The collection of this sales tax on motor vehicles shall be carried out by the motor vehicle registrar who shall act as the agent of the commissioner and who shall be subject to all rules not inconsistent with the provisions of this chapter, that may be prescribed by the commissioner.

The provisions of chapters 270C, 289A, and 297A relating to the commissioner's authority to audit, assess, and collect the tax, and to issue refunds and to hear appeals, are applicable to the sales tax on motor vehicles. The commissioner may impose civil penalties as provided in chapters 289A and 297A, and the additional tax and penalties are subject to interest at the rate provided in section 270C.40 from the date provided in section 270C.40, subdivision 3, until paid.

History: *1971 c 853 s 11; 1973 c 582 s 3; 1985 c 83 s 5; 1985 c 248 s 70; 1994 c 416 art 3 s 4; 1994 c 587 art 2 s 21; 1997 c 31 art 2 s 50; 1997 c 84 art 6 s 26; 2005 c 151 art 2 s 14; 2013 c 143 art 18 s 18*

297B.12 PRIVATE NATURE OF INFORMATION.

It shall be unlawful for the motor vehicle registrar, deputy registrars, or any other public official or employee to divulge or otherwise make known in any manner any particulars disclosed in any purchaser's certificate or any information concerning affairs of any person making such certificate acquired from the purchaser's records, officers, or employees except in connection with state or federal tax proceedings or upon request of the person named on the certificate. Nothing herein contained should be construed to prohibit the publishing of statistics so classified as not to disclose the identity of particular purchasers' certificates and the contents thereof. Any person violating the provisions of this section shall be guilty of a gross misdemeanor.

History: *1971 c 853 s 12; 1985 c 291 s 24; 1986 c 444*

297B.13 EXEMPTION FROM EXCISE TAX OF CHAPTER 297A.

As defined in Laws 1971, chapter 853, the sale or use of motor vehicles shall be exempt from the excise tax imposed by chapter 297A; however, the leasing or other use of motor vehicles not subject to tax under the provisions of the sales tax on motor vehicles laws shall be subject to the provisions of said chapter.

History: *1971 c 853 s 15; 1994 c 587 art 2 s 21*