297F.031 REGISTRATION REQUIREMENT.

Prior to making delivery sales, an out-of-state retailer must file with the Department of Revenue a statement setting forth the out-of-state retailer's name, trade name, address, principal place of business, and any other place of business.

History: 1Sp2005 c 3 art 6 s 12; 1Sp2021 c 14 art 5 s 3