

State of Minnesota

H. F. No. 2091

The bill was read for the first time and referred to the Committee on Taxes

1.21 Subd. 3. Calculation of allowance; maximum amounts. The amount of the vendor

1.22 allowance is equal to the sum of one-quarter of one percent of the tax collected in the

- 2.1 reporting period, up to \$250. The vendor allowance must not reduce the tax owed in the
- 2.2 reporting period to less than zero.
- 2.3 **EFFECTIVE DATE.** This section is effective for sales taxes remitted after June 30,
- 2.4 2019.