

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-SEVENTH LEGISLATURE**      **S.F. No. 2398**

**(SENATE AUTHORS: STUMPF and Bakk)**

<b>DATE</b>	<b>D-PG</b>	<b>OFFICIAL STATUS</b>
03/12/2012	4318	Introduction and first reading Referred to Taxes

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2010, section 289A.50, is amended by adding a  
1.7 subdivision to read:

1.8        Subd. 2d. Refunds for Canadian purchases. (a) The commissioner shall issue  
1.9        a refund of sales tax paid by Canadian residents or Canadian businesses on purchases  
1.10        made in Minnesota if:

1.11        (1) the Canadian purchaser was in Minnesota expressly to make the purchase, and  
1.12        not for recreational or tourism purposes.

1.13        (2) the items purchased were removed from Minnesota within 30 days of purchase

1.14        for permanent use outside Minnesota:

1.15        (3) gross receipts from each individual sales transaction, which may include one or  
1.16        more items, equal \$25 or more; and

1.17 (4) the amount of the refund, based on qualifying sales made within one calendar  
1.18 year of the first qualifying purchase, is \$15 or more

1.19 (b) Claims for refunds authorized under this subdivision shall be made in the form  
1.20 and manner prescribed by the commissioner and shall include a description of the  
1.21 purchase, the seller's name, the amount paid, the date of purchase, and the original sales  
1.22 receipt. Individuals living in the same household may make a joint refund request.

1.23        (c) This subdivision does not apply to sales tax paid on taxable services as defined in  
1.24        section 297A.61, subdivision 3, paragraph (g).

2.1       **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases  
2.2       made after December 31, 2010.