

SENATE  
STATE OF MINNESOTA  
EIGHTY-SEVENTH LEGISLATURE

S.F. No. 2398

(SENATE AUTHORS: STUMPF and Bakk)

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

1.1

A bill for an act

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relating to taxation; sales; providing refunds for certain purchases by Canadian

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residents; amending Minnesota Statutes 2010, section 289A.50, by adding a

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subdivision.

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

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Section 1. Minnesota Statutes 2010, section 289A.50, is amended by adding a

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subdivision to read:

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Subd. 2d. Refunds for Canadian purchases. (a) The commissioner shall issue

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a refund of sales tax paid by Canadian residents or Canadian businesses on purchases

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made in Minnesota if:

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(1) the Canadian purchaser was in Minnesota expressly to make the purchase, and

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not for recreational or tourism purposes;

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

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for permanent use outside Minnesota;

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(3) gross receipts from each individual sales transaction, which may include one or

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more items, equal \$25 or more; and

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(4) the amount of the refund, based on qualifying sales made within one calendar

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year of the first qualifying purchase, is \$15 or more.

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(b) Claims for refunds authorized under this subdivision shall be made in the form

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and manner prescribed by the commissioner and shall include a description of the

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purchase, the seller's name, the amount paid, the date of purchase, and the original sales

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receipt. Individuals living in the same household may make a joint refund request.

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(c) This subdivision does not apply to sales tax paid on taxable services as defined in

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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.