

1.1 A bill for an act

1.2 relating to taxation; sales and use tax administration; notification of change  
1.3 requirements; proposing coding for new law in Minnesota Statutes, chapter 270C.

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

1.5 Section 1. [270C.085] NOTIFICATION REQUIREMENTS; SALES AND USE  
1.6 TAXES.

1.7 The commissioner of revenue shall establish a means of electronically notifying  
1.8 persons holding a sales tax permit under section 297A.84 of any statutory change in  
1.9 chapter 297A and any issuance or change in any administrative rule, revenue notice, or  
1.10 sales tax fact sheet or other written information provided by the department explaining the  
1.11 interpretation or administration of the tax imposed under that chapter. The notification  
1.12 must indicate the basic subject of the statute, rule, fact sheet, or other material and provide  
1.13 an electronic link to the material. Any person holding a sales tax permit that provides  
1.14 an electronic address to the department must receive these notifications unless they  
1.15 specifically request electronically, or in writing, to be removed from the notification list.  
1.16 This requirement does not replace traditional means of notifying the general public or  
1.17 persons without access to electronic communications of changes in the sales tax law. The  
1.18 electronic notification must begin no later than December 31, 2009.

1.19 **EFFECTIVE DATE.** This section is effective the day following final enactment.