

SENATE  
STATE OF MINNESOTA  
EIGHTY-EIGHTH LEGISLATURE

S.F. No. 8

(SENATE AUTHORS: REST, Skoe, Eaton, Johnson and Pederson, J.)

DATE	D-PG	OFFICIAL STATUS
01/10/2013	49	Introduction and first reading Referred to Taxes
01/14/2013	61	Author added Johnson
01/22/2013	82	Author added Pederson, J.

A bill for an act  
relating to taxation; sales and use; defining solicitor for nexus purposes;  
amending Minnesota Statutes 2012, section 297A.66, by adding a subdivision.  
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2012, section 297A.66, is amended by adding a  
subdivision to read:

Subd. 4a. **Solicitor.** (a) "Solicitor," for purposes of subdivision 1, paragraph (a),  
means a person, whether an independent contractor or other representative, who directly  
or indirectly solicits business for the retailer.

(b) A retailer is presumed to have a solicitor in this state if it enters into an agreement  
with a resident under which the resident, for a commission or other consideration, directly  
or indirectly refers potential customers, whether by a link on an Internet Web site, or  
otherwise, to the seller. This paragraph only applies if the total gross receipts are at least  
\$10,000 in the 12-month period ending on the last day of the most recent calendar quarter  
before the calendar quarter in which the sale is made. For purposes of this paragraph,  
gross receipts means receipts from sales to customers located in the state who were  
referred to the retailer by all residents with this type of agreement with the retailer.

(c) The presumption under paragraph (b) may be rebutted by proof that the resident  
with whom the seller has an agreement did not engage in any solicitation in the state  
on behalf of the retailer that would satisfy the nexus requirement of the United States  
Constitution during the 12-month period in question. Nothing in this section shall be  
construed to narrow the scope of the terms affiliate, agent, salesperson, canvasser, or other  
representative for purposes of subdivision 1, paragraph (a).

2.1           (d) For purposes of this paragraph, "resident" includes an individual who is a  
2.2           resident of this state, as defined in section 290.01, or a business that owns tangible  
2.3           personal property located in this state or has one or more employees providing services for  
2.4           the business in this state.

2.5           (e) This subdivision does not apply to chapter 290 and does not expand or contract  
2.6           the jurisdiction to tax a trade or business under chapter 290.

2.7           **EFFECTIVE DATE.** This section is effective for sales and purchases made after  
2.8           June 30, 2013.