

**8130.2300 IMPOSITION OF SALES TAX.**

The actual-tax-collected method may not be used by the seller to reduce liability to an amount less than that computed on the basis of gross receipts. See Minnesota Statutes, section 297A.62.

**Statutory Authority:** *MS s 14.388; 270C.06; 297A.29*

**History:** *17 SR 1279; L 2005 c 151 art 1 s 114; 31 SR 449*

**Published Electronically:** *February 18, 2008*