

**8130.3800 IMPOSITION OF USE TAX.**

The "use tax" is a compensating or complementary tax, reaching the use, storage, distribution, or consumption of certain items purchased for use in Minnesota.

**Statutory Authority:** *MS s 14.388; 270C.06; 297A.25; 297A.27; 297A.29*

**History:** *15 SR 693; L 2005 c 151 art 1 s 114; 31 SR 449*

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