

8130.4000 COLLECTION OF TAX AT TIME OF SALE.

Subpart 1. [Repealed, L 2005 c 151 art 7 s 23]

Subp. 2. [Repealed, L 2005 c 151 art 7 s 23]

Subp. 3. **Outstate business.** An outstate business making deliveries to Minnesota customers in its own trucks must collect and remit the sales tax imposed on Minnesota buyers.

Subp. 4. **Manufacturer's representative.** When a manufacturer's representative takes the order and bills the purchaser and collects for the merchandise, the representative is then considered a retailer and is required to have a permit and collect the sales tax from the customer.

Subp. 5. [Repealed, 31 SR 449]

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

History: *15 SR 693; 17 SR 1279; L 2005 c 151 art 1 s 114; art 7 s 23; 31 SR 449*

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