

8130.5600 PUBLICATIONS.

Subpart 1. [Repealed, 31 SR 449]

Subp. 2. **Publication defined.** The word "publication" encompasses only written or printed matter, such as a newspaper, magazine, or other printed periodical regularly issued at average intervals not exceeding three months.

"Publication" includes any qualified newspaper as defined by Minnesota Statutes, section 331A.02, together with any supplements or enclosures accompanying such newspaper or representing a part thereof. The term "newspaper" is limited to those publications commonly understood to be newspapers and which are distributed periodically at daily, weekly, or other short intervals for the dissemination of news of a general character and of general interest. The term does not include hand bills, circulars, flyers, or the like, unless distributed as a part of a newspaper as defined. The term "publication" includes "shoppers guides" distributed by a publisher, where space in such publication generally is available to advertisers for the purpose of inducing readers to purchase goods or services from such advertisers.

House organs, trade, professional, and other types of magazines and journals regularly issued at average intervals not exceeding three months are included within the meaning of "publication." "Comic books" are "publications" if published serially under the same title at least once quarterly; however, comic books complete in themselves and without continuity of title and subject matter are not publications.

The following are representative of items not included within the meaning of "publication": books, including those issued at regular or stated intervals, e.g., books sold by a book-of-the-month or other club or organization; so called "one-shot" magazines that have no literary or subject matter connection or continuity between prior or subsequent issues; price lists; hand bills; catalogs; programs; score cards; maps; sheet music; yearbooks; directories; bulletins; political newsletters issued during a campaign only, and not of a continuing nature at regular intervals not exceeding three months; loose leaf or similar personal service publications such as tax information services, labor information services, credit or financial information services (however, special reports not distributed generally are deemed personal services), law cases and briefs; realtors' descriptive listings, financial and statistical reports, unless published as a supplement or enclosure with or part of a qualified newspaper.

Subp. 3. [Repealed, L 2005 c 151 art 7 s 23]

Subp. 4. **Gross receipts from advertising.** The statute specifically provides that the gross receipts from the sale of any advertising material in a publication as defined in Minnesota Statutes, section 297A.68, subdivision 10, are also exempt. It is further provided that such advertising is a nontaxable service. Further, that persons or their agents engaged

in the publication or sale of advertising material are providing a nontaxable service with respect to the gross receipts realized from such news gathering or publishing activities including the sale of such advertising.

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

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

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