

8130.6400 DISABLED VETERANS; PURCHASES OF AUTOMOBILES AND OTHER CONVEYANCES.

Subpart 1. **General rule.** Minnesota Statutes, section 297A.67, subdivision 11, provides exemption for the gross receipts from the sale of an automobile or other conveyance to a disabled veteran if the purchaser is assisted by a grant from the United States in accordance with United States Code, title 38, section 3902, as amended.

This exemption is effective for the purchase of vehicles and the purchase of any qualifying adaptive equipment purchased with federal assistance. The exemption shall be applicable for a vehicle as well as adaptive equipment even though the grant was limited to assistance in purchasing only adaptive equipment for such vehicle.

Subp. 2. **Procedure.** To effect the exemption, the following procedure should be followed:

A. Have VA form 21-4502 (Application for Automobile or Other Conveyance) or VA form 10-1394 (Application for Adaptive Equipment - Motor Vehicle) completed in full by all parties concerned.

B. When the completed VA form 21-4502 or VA form 10-1394 and copies of the seller's invoices are furnished to the Veterans Administration, the appropriate Veterans Administration official will stamp and sign one copy of the seller's invoice certifying that the purchase was made under the provisions of United States Code, title 38, section 1901, as amended, and return it to the seller with the check in payment of the allowable amount. The seller should keep the copy of the invoice for the seller's records, to verify that the sale was properly exempt.

Subp. 3. **Sales tax on motor vehicles.** To be exempt from the sales tax on motor vehicles under Minnesota Statutes, chapter 297B, a disabled veteran purchasing a motor vehicle with adaptive equipment with funds provided by the Veterans Administration under United States Code, title 38, section 3902, should attach to the motor vehicle purchaser's certificate upon registration either a copy of VA form 21-4502 or VA form 10-1394 with all sections of the form completed. The procedure for obtaining exemption for other conveyances that are not subject to the sales tax on motor vehicles and for adaptive equipment remains the same as in subpart 2.

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*

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