8130.9100 SALES AND RENTALS OF MOBILE HOMES AND HOUSE TRAILERS.

Subpart 1. **Sales or rentals of property not permanently affixed to realty.** The sale, rental, or use of a mobile home or house trailer which is not permanently affixed to realty, including all equipment placed thereon by the dealer or manufacturer and included in the selling price, is a sale, rental, or use of tangible personal property. Dealers selling such property should collect sales or use taxes. If such property is subsequently registered as a recreational vehicle by the purchaser, credit against the motor vehicle excise tax imposed by Minnesota Statutes, chapter 297B, will be allowed for sales taxes paid to the dealer.

Lessors of such property should collect sales or use taxes on the rental payments.

Subp. 2. **Property permanently affixed to realty.** In some cases, mobile homes or house trailers may lose their identity as personal property because of alterations made to them. Such property will be considered to be real property if all of the following criteria are met:

A. The unit must be affixed to the land by a permanent foundation or in a manner similar to other real property in the district.

B. The unit must be connected to public utilities, especially water and sewer or have its own well and septic tank system or be commensurate with other real property in the district insofar as these facilities are concerned.

C. The wheels must be removed.

Sales of property meeting these criteria are exempt sales of real property.

Subp. 3. **Exempt lodging.** Where mobile homes and house trailers are permanently affixed to realty in accordance with subpart 2, amounts received by the lessor for the rental or use solely for the purpose of lodgings by the lessee for a continuous period of 30 days or more are exempt.

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

History: *L 2005 c 151 art 1 s 114*

Published Electronically: *February 18, 2008*