

8130.9300 SALES BY GOVERNMENTAL UNITS; TAXABLE.

Subpart 1. **General rule.** Tangible personal property purchased from the United States, the state of Minnesota, and other governmental units is taxable.

Example. The Minnesota state prison makes retail sales of office furniture and other items manufactured there. Such sales are taxable unless exempt under other provisions of the Sales and Use Tax Law.

Subp. 2. **Furnishing copies of documents.** If law or ordinance requires a governmental agency to furnish copies of documents held in its files, the furnishing of such copies is a governmental act or service and shall not constitute a taxable retail sale.

Subp. 3. **Concessionaires on government property.** Concessionaires operating on government property are retailers making sales in the ordinary course of business. Such concessionaires are required to collect the tax and remit the appropriate amount of tax to the commissioner.

Subp. 4. **Disposal of certain government property.** Various levels of government may, in the usual course of business, dispose of used, obsolete, or surplus equipment by means of periodic sales to the public or to its employees. Such sales are not isolated or occasional sales of tangible personal property if regularly made, and are taxable sales unless exempt under other sections of the Sales and Use Tax Law.

Statutory Authority: *MS s 14.388; 270.06; 270C.06*

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

Published Electronically: *February 18, 2008*