

1.1 **Department of Revenue**

1.2 **Adopted Permanent Rules Governing Sales and Use Tax Permits; Reinstatement of**
1.3 **Revoked Permits**

1.4 **8130.2700 REINSTATEMENT OF REVOKED PERMITS.**

1.5 Subp. 5. **New application, or application for reinstatement of revoked**
1.6 **permit.** The commissioner may reinstate a revoked sales and use tax permit, or issue a
1.7 new permit to a taxpayer whose permit had been revoked if the taxpayer:

1.8 A. files all unfiled sales and use tax returns;

1.9 B. pays with a certified check, cashier's check, or money order the entire
1.10 balance of tax, penalty, and interest due;

1.11 C. deposits with the commissioner, security or a surety bond in an amount equal
1.12 to three times the average liability for the period for which returns are required to be filed,
1.13 or six times the average liability in the case of a taxpayer who has had another permit
1.14 revoked within the preceding 24 months;

1.15 D. signs an agreement to file timely returns and remit tax when due in the
1.16 future. The agreement will specify an individual to whom or location where the returns
1.17 and payments must be sent. All payments must be made by certified check, cashier's
1.18 check, or money order, or by electronic funds transfer in the case of a taxpayer who has
1.19 had another permit revoked within the preceding 24 months; and

1.20 E. has sales and use tax returns prepared by an attorney, accountant, agent, or
1.21 preparer or attends a business education class for sales tax given by the department, if the
1.22 taxpayer has had another permit revoked within the preceding 24 months.

1.23 The commissioner will hold the security deposit described in item C for two years.
1.24 ~~Provided, if the taxpayer's business ceases to operate before the end of the two-year~~
1.25 ~~holding period (or extended holding period), and the taxpayer is no longer required to file~~

2.1 ~~sales and use tax returns and pay sales and use tax, the commissioner may refund the~~
2.2 ~~security deposit to the taxpayer as provided in the last paragraph of this subpart.~~

2.3 Each failure to file a return or pay a tax due during the two-year period extends such
2.4 period for the duration of the taxable period for which the return has not been filed or
2.5 the tax has not been paid.

2.6 The commissioner will pay interest on any money deposited as security. The interest
2.7 will be calculated from the date of deposit to the date of refund, or date of application to
2.8 any outstanding tax liability, at a rate specified in Minnesota Statutes, section 270C.405.
2.9 The security deposit will be refunded to the taxpayer at the end of the two-year period,
2.10 plus any extensions for violations, unless the taxpayer has any unpaid tax liabilities.
2.11 The commissioner may apply the security deposit to any unpaid tax liabilities. The
2.12 commissioner may refund the security deposit to the taxpayer before the end of the
2.13 two-year holding period (or extended holding period) if the taxpayer's business ceases
2.14 to operate and the taxpayer is no longer required to file sales and use tax returns and
2.15 pay sales and use tax.