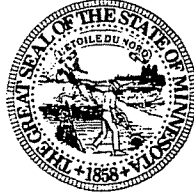


Office of the Revisor of Statutes

Administrative Rules



TITLE: Adopted Permanent Rules Relating to Sales and Use
Tax for Advertising

AGENCY: Department of Revenue

MINNESOTA RULES: Chapter 8130

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

FEB 04 1993

John Anderson Howe

Secretary of State

9:50 AM

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APPROVED AS TO FORM AND LEGALITY

February 3 1993
HUBERT H. HUMPHREY, III
ATTORNEY GENERAL

BY MTCassey
SPECIAL ASSISTANT ATTORNEY GENERAL

The attached rules are approved for
filing with the Secretary of State

Janet M. Rahm

Janet M. Rahm
Assistant Deputy Revisor