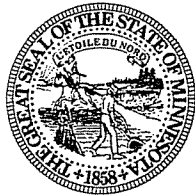


# Office of the Revisor of Statutes

## Administrative Rules



**TITLE:** Adopted Permanent Rules Relating to Sales and Use  
Tax; Constitutional Exemptions

**AGENCY:** Department of Revenue

**MINNESOTA RULES:** Chapter 8130

APPROVED AS TO FORM AND LEGALITY

*4-9-1993*

HUBERT H. HUMPHREY, III  
ATTORNEY GENERAL

BY *Henry V. Kalkoth*  
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

STATE OF MINNESOTA  
DEPARTMENT OF STATE  
FILED

APR 09 1993

*Joan Anderson Howe*  
Secretary of State

*2:48 pm*  
*RA*