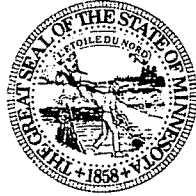


# Office of the Revisor of Statutes

## Administrative Rules



**TITLE:** Adopted Permanent Rules Relating to Sales and Use  
Tax; Sale by Transfer of Title

**AGENCY:** Department of Revenue

**DIVISION:** Appeals, Legal Services, and Criminal Investigation

**MINNESOTA RULES:** Chapter 8130

APPROVED AS TO FORM AND LEGALITY

Jan. 31 19 94

HUBERT H. HUMPHREY, III  
ATTORNEY GENERAL

BY Alan Beische  
ASSISTANT ATTORNEY GENERAL

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

STATE OF MINNESOTA  
DEPARTMENT OF STATE  
FILED

JAN 31 1994

Janet M. Rahm  
Secretary of State

10:55a  
RC

Janet M. Rahm

Janet M. Rahm  
Assistant Deputy Revisor