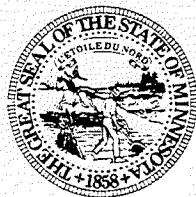


# Office of the Revisor of Statutes

## Administrative Rules



**TITLE:** Adopted Permanent Rules Relating to Sales and Use tax;  
Processing of Property furnished by Consumer

**AGENCY:** Department of Revenue

**MINNESOTA RULES:** Chapter 8130

APPROVED AS TO FORM AND LEGALITY  
April 27, 1994  
HUBERT H. HUMPHREY, III  
ATTORNEY GENERAL  
BY Alan Bericha  
ASSISTANT ATTORNEY GENERAL

STATE OF MINNESOTA  
DEPARTMENT OF STATE  
FILED

APR 28 1994

*John Anderson, Mow*  
Secretary of State

9:00 AM  
PK

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

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Janet M. Rahm  
Assistant Deputy Revisor