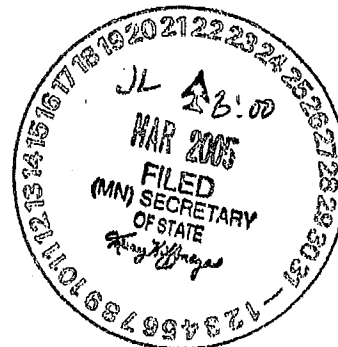


Office of the Revisor of Statutes Administrative Rules



TITLE: Adopted Permanent Rules Governing the Sales and Use Tax on Food, Drinks,
and Meals

AGENCY: Department of Revenue

MINNESOTA RULES: Chapter 8130

RULE APPROVED

OFFICE OF ADMINISTRATIVE HEARINGS

March 24, 2005
DATE

[Signature]
ADMINISTRATIVE LAW JUDGE.

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

[Signature]
Janet M. Rahm
Assistant Deputy Revisor

0502506