

# Office of the Revisor of Statutes Administrative Rules



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ADMINISTRATIVE  
HEARINGS

**TITLE:** Adopted Permanent Rules Governing the Sales and Use Tax on Food Sold with Eating Utensils

**AGENCY:** Department of Revenue

**MINNESOTA RULES:** Chapter 8130



RULE APPROVED

OFFICE OF ADMINISTRATIVE HEARINGS

DATE August 8, 2007

[Signature]  
ADMINISTRATIVE LAW JUDGE.

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

[Signature]

Janet M. Rahm  
Assistant Deputy Revisor

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