

Department of Revenue**Adopted Exempt Permanent Rules Relating to Sales Tax on Property Brought Into Minnesota****8130.4300 PROPERTY BROUGHT INTO MINNESOTA.**

Subpart 1. **General rule.** ~~Except as provided in Minnesota Statutes, section 297A.67, subdivision 22 (which exempts personal property from the tax where brought in by a nonresident just prior to becoming a resident),~~ Minnesota Statutes, section 297A.665, paragraph ~~(e)~~ (f), places the burden of proof on the purchaser of tangible personal property or any items listed in Minnesota Statutes, section 297A.63, to prove that the items which were shipped or brought into Minnesota by such purchaser were not purchased from a retailer for storage, use, or consumption in Minnesota, and thus are not subject to Minnesota sales or use tax. Whether the property has been purchased for use in Minnesota usually will be determinable at or near the time of its purchase. Thus, a nonresident purchaser who can show that property had been purchased and previously used in another state for a reasonable period of time before being brought into Minnesota for use therein, usually will be deemed to have satisfied the requirements of Minnesota Statutes, section 297A.665, paragraph ~~(e)~~ (f).

Subp. 2. [Repealed, 31 SR 449]