

**297A.62 SALES TAX IMPOSED; RATES.**

Subdivision 1. **Generally.** Except as otherwise provided in subdivision 3 or in this chapter, a sales tax of 6.5 percent is imposed on the gross receipts from retail sales as defined in section 297A.61, subdivision 4, made in this state or to a destination in this state by a person who is required to have or voluntarily obtains a permit under section 297A.83, subdivision 1.

Subd. 2. [Repealed, 1Sp2001 c 5 art 12 s 95; 2002 c 377 art 3 s 24; 1Sp2003 c 21 art 8 s 15; 1Sp2005 c 3 art 5 s 33]

Subd. 3. **Manufactured housing and park trailers.** For retail sales of manufactured homes as defined in section 327.31, subdivision 6, for residential uses, the sales tax under subdivision 1 is imposed on 65 percent of the dealer's cost of the manufactured home. For retail sales of new or used park trailers, as defined in section 168.002, subdivision 23, the sales tax under subdivision 1 is imposed on 65 percent of the sales price of the park trailer.

**History:** 2000 c 418 art 1 s 5; 2007 c 13 art 3 s 18