

**297A.89 DIRECT PAYMENT BY PURCHASERS PERMITTED.**

Subdivision 1. **Commissioner may permit.** The commissioner may permit purchasers to pay taxes imposed by this chapter directly to the commissioner. Any taxes paid by purchasers under this section are considered use taxes.

Subd. 2. **Retailer does not collect.** The retailer shall not collect the tax from a purchaser who furnishes to the retailer a copy of a certificate issued by the commissioner authorizing the purchaser to pay any sales or use tax due on purchases made by the purchaser directly to the commissioner under subdivision 1.

**History:** 2000 c 418 art 1 s 32; 1Sp2001 c 5 art 12 s 76