

**297A.77 COLLECTION OF SALES AND USE TAXES.**

Subdivision 1. **Collection of tax at time of sale.** The tax must be stated and charged separately from the sales price insofar as practicable and must be collected by the seller from the purchaser.

Subd. 2. **Receipt.** For use tax, the retailer shall give the purchaser a tax receipt. The receipt must indicate the tax in the form of a notation on the sales slip or receipt for the sales price or in another form as prescribed by the commissioner.

Subd. 3. **Tax must be remitted.** The tax collected by a retailer under this section must be remitted to the commissioner as provided in chapter 289A and this chapter.

Subd. 4. **Status of sales and use taxes as debt.** Sales and use taxes that are required to be collected by a retailer are debts from the purchaser to the retailer recoverable at law in the same manner as other debts.

**History:** 2000 c 418 art 1 s 21; 1Sp2001 c 5 art 12 s 73