

**360.595 TAXES PAID BEFORE REGISTRATION AND LICENSING; RULES.**

Subdivision 1. **Sales and use tax.** No aircraft shall be registered or licensed in this state unless the applicant presents proof that the sales and use tax imposed by chapter 297A has been paid or that the aircraft is exempt from the imposition of the sales tax pursuant to that chapter.

Subd. 2. **Payment to dealer.** In the case of aircraft purchased from a dealer holding a valid sales and use tax permit provided for by chapter 297A, the applicant shall present proof that the sales tax has been paid to such dealer.

Subd. 3. **Payment to others.** In the case of an aircraft purchased from a person who is not the holder of a valid sales and use tax permit as provided in subdivision 2, the applicant shall present a certificate from the commissioner of revenue that the sales and use tax has been paid.

Subd. 4. **Exemptions.** In the case of transactions which are exempt under the provisions of chapter 297A, the applicant shall present a certificate from the commissioner of revenue that no sales or use tax is due and owing.

Subd. 5. **Rules.** The commissioner of transportation in conjunction with the commissioner of revenue may adopt rules for the implementation of this section.

**History:** 1973 c 476 s 2; 1973 c 582 s 3; 1976 c 166 s 7; 1985 c 248 s 70