## **MINNESOTA STATUTES 2016**

## 403.16 DEFINITIONS.

Subdivision 1. **Scope.** For the purposes of sections 403.16 to 403.164, the terms defined in this section have the meanings given them.

Subd. 2. **Consumer.** "Consumer" means a person who purchases prepaid wireless telecommunications service in a retail transaction.

Subd. 3. Department. "Department" means the Department of Revenue.

Subd. 4. **Prepaid wireless E911 fee.** "Prepaid wireless E911 fee" means the fee that is required to be collected by a seller from a consumer as established in section 403.161, subdivision 1, paragraph (a).

Subd. 5. **Prepaid wireless telecommunications access Minnesota fee.** "Prepaid wireless telecommunications access Minnesota fee" means the fee that is required to be collected by a seller from a consumer as established in section 403.161, subdivision 1, paragraph (b).

Subd. 6. **Provider.** "Provider" means a person that provides prepaid wireless telecommunications service under a license issued by the Federal Communications Commission.

Subd. 7. **Retail transaction.** "Retail transaction" means the purchase of prepaid wireless telecommunications service from a seller for any purpose other than resale.

Subd. 8. Seller. "Seller" means a person who sells prepaid wireless telecommunications service to another person.

History: 2013 c 143 art 13 s 17