296A.05 BULK PURCHASER'S LICENSE; REQUIREMENTS.

Subdivision 1. **Application and fee.** No person shall receive special fuel, upon which no tax has been imposed, as a bulk purchaser without having applied for and secured from the commissioner a bulk purchaser's license. The application shall be made in a form and manner prescribed by the commissioner and shall be accompanied by the payment of a $25 license fee. A bulk purchaser's license shall be issued to any responsible person qualifying as a bulk purchaser who makes proper application. The license shall be displayed in a conspicuous manner in the place of business and shall expire annually on November 30.

Subd. 1a. **Issuance and renewal of license.** The provisions of section 296A.03, subdivision 2, paragraph (c), apply to bulk purchasers.

Subd. 2. MS 2018 [Repealed, 1Sp2019 c 6 art 11 s 20]

Subd. 3. **Surrender of license.** A bulk purchaser who discontinues, sells, or disposes of the business in any manner, at any time, shall surrender the bulk purchaser's license at the commissioner's office in St. Paul, Minnesota.

History: *1998 c 299 s 5; 1Sp2019 c 6 art 11 s 5*