297A.76 COMPUTATION OF SALES AND USE TAXES.

Subdivision 1. **Rounding up or down.** In computing the sales or use tax to be collected or remitted as the result of a transaction, amounts of tax less than one-half of one cent must be disregarded and amounts of tax of one-half cent or more must be considered an additional cent.

Subd. 2. **Uniform tax collection methods; rules.** Agreements between competitive retailers or the adoption of appropriate rules or regulations by organizations or associations of retailers to provide uniform methods for adding the sales tax or its average equivalent, which do not involve otherwise unlawful price fixing agreements, are expressly authorized and are not in violation of any Minnesota laws prohibiting such agreements. The commissioner may prescribe rules for such agreements.

History: *2000 c 418 art 1 s 20*