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.

Subd. 5. **Records must be kept.** Every person liable for any tax imposed by this chapter, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules, as the commissioner may from time to time prescribe.

History: *2000 c 418 art 1 s 21; 1Sp2001 c 5 art 12 s 73; 1Sp2019 c 6 art 14 s 5*