297A.78 LIABILITY FOR USE TAX; RECEIPT AS EVIDENCE.

Liability for the payment of the use tax is not extinguished until the tax has been paid to Minnesota. However, a receipt from a retailer given to the purchaser under section 297A.77, subdivision 2, relieves the purchaser of further liability for the tax to which the receipt refers, unless the purchaser knows or has reason to know that the retailer did not have a permit to collect the tax.

History: *2000 c 418 art 1 s 22*