## 297A.89 DIRECT PAYMENT BY PURCHASERS PERMITTED.

Subdivision 1. **Commissioner may permit.** The commissioner may permit purchasers to pay taxes imposed by this chapter directly to the commissioner. Any taxes paid by purchasers under this section are considered use taxes.

Subd. 2. **Retailer does not collect.** The retailer shall not collect the tax from a purchaser who furnishes to the retailer a fully completed exemption certificate as described in section 297A.72, indicating that the purchaser is authorized to pay any sales or use tax due on purchases made by the purchaser directly to the commissioner under subdivision 1.

**History:** *2000 c 418 art 1 s 32; 1Sp2001 c 5 art 12 s 76; 2011 c 112 art 8 s 3*