297A.95 COORDINATION OF STATE AND LOCAL SALES TAX RATES.

In preparing and distributing a sales tax schedule for use within a local jurisdiction with a separate general sales tax, the state Department of Revenue shall coordinate the state and local sales tax so that a sale of $1 reflects a tax equal to the combination of the state and local sales tax rates. The combined sales tax on other sales amounts must also reflect the coordinated rather than the separate effects of the state and local sales taxes. The schedule must be coordinated as long as the local sales tax is in effect. If the sales tax percentage is changed for either of the taxes, the schedule must be adjusted to reflect the change.

History: *2000 c 418 art 1 s 38*