115B.491 DRY CLEANING FACILITY USE FEE; FACILITIES TO FILE RETURN.

Subdivision 1. **Use fee.** A dry cleaning facility that purchases dry cleaning solvents for use in Minnesota without paying the seller of dry cleaning solvents the fee under section 115B.49, subdivision 4, paragraph (b), is subject to an equivalent fee. Liability for the fee is incurred when dry cleaning solvents are received in Minnesota by the dry cleaning facility.

Subd. 2. **Return required.** On or before the 20th of each calendar month, every dry cleaning facility that has purchased dry cleaning solvents for use in this state during the preceding calendar month, upon which the fee imposed by section 115B.49, subdivision 4, paragraph (b), has not been paid to the seller of the dry cleaning solvents, shall file a return with the commissioner of revenue showing the quantity of solvents purchased and a computation of the fee under section 115B.49, subdivision 4, paragraph (c). The fee must accompany the return. The return must be made upon a form furnished and prescribed by the commissioner of revenue and must contain such other information as the commissioner of revenue may require.

Subd. 3. **Applicability.** All of the provisions of section 115B.49, subdivision 4, paragraph (c), apply to this section.

History: *1996 c 471 art 2 s 5; 1999 c 250 art 3 s 16,17*