297A.991 REPORTING OF SALES TAX ON MINNESOTA GOVERNMENTS.

Subdivision 1. **Commissioner of revenue to report.** For each fiscal year, the commissioner shall estimate the amount of revenues derived from imposing the tax under this chapter and chapter 297B on state agencies and political subdivisions. The commissioner shall report this amount to the commissioner of management and budget before the time for filing reports for the fiscal year with the United States Department of Commerce.

Subd. 2. **Commissioner of management and budget to report.** In reporting the sales tax and sales tax on motor vehicles collections to the United States Department of Commerce, the commissioner of management and budget shall exclude the estimated amount from the sales and motor vehicle collections. Sales tax and sales tax on motor vehicles revenues received from political subdivisions must be reported as intergovernmental grants or similar intergovernmental revenue. The amount of the sales tax and sales tax on motor vehicles paid by state agencies must be reported as reduced state expenditures.

History: *2000 c 418 art 1 s 43; 2009 c 101 art 2 s 109*