

## **Minnesota revenue notice number 02-15**

### **Sales and Use Tax - Copies of Scanned Documents**

#### **Issue**

Is the charge for the scanning of documents subject to the sales tax?

#### **Department Position**

A charge for the scanning of documents (photos, records or other printed materials) is subject to the sales tax if the scanning process results in the transfer of tangible personal property. If the seller of the scanning service scans a document and transfers the information on to a tape, disc, or another printed document, which is then transferred to the customer, the charge to the customer is subject to the sales tax.

A charge for the scanning of documents is not subject to the sales tax if the scanning process result in information being transmitted to the customer electronically and no tangible personal property is transferred to the customer. If the seller of the scanning service transfers information to the customer's computer electronically via a satellite or communications data line, no sales tax would be due on the scanning charge or the charge to the customer for transmitting the information contained in the document.

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