

**This notice was revoked on February 19, 2008 by Revenue Notice # 08-02.**

## **MINNESOTA DEPARTMENT OF REVENUE**

### **Revenue Notice # 05-01: Sales and Use Tax – Internet Access Charges**

Revenue Notice # 02-09: "Sales and Use Tax – Internet Access Charges" has expired but Public Law No. 108 435 has been enacted to extend the provisions of the Internet Tax Non-Discrimination Act from November 2, 2003 through November 1, 2007. Section 4 of Public Law No. 108 435 provides that when Internet access charges are aggregated and not separately stated from charges for telecommunications services, the charges for Internet access charges are subject to taxation unless the Internet access provider can reasonably identify the charges for Internet access from its books and records kept in the regular course of business. Section 4 of Public Law No. 108 435 supersedes and replaces the provisions of Revenue Notice # 02-09.

John H. Mansun, Assistant Commissioner  
for Tax Policy and External Relations

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