

Department of Revenue

Revenue Notice 09-06: Sales and Use Tax – Revocation of Revenue Notice # 02-23

Revenue Notice # 02-23: Sales and Use Tax – Exemption Certificates, is hereby revoked. There is no need for the revenue notice because *Minnesota Statutes*, section 297A.72, as amended by 2008 *Minnesota Laws*, Chapter 154, Article 12, Section 35, specifically provides the content and form of allowable exemption certificates, and means of identification that are allowed when the purchaser does not have a Minnesota tax identification number.

Publication Date: 06/15/09

ELIZABETH KADOUN, Assistant Commissioner
for Tax Policy and External Relations