

Department of Revenue

Revenue Notice # 12-01: Sales and Use Tax – Special Fur Clothing Tax – Revocation of Revenue Notice # 01-04

Revenue Notice # 01-04: Special Fur Clothing Tax, is hereby revoked. This Revenue Notice is no longer needed since *Minnesota Statutes*, section 295.60, which imposed a special tax on fur clothing, was repealed in 2008.

Fur clothing, which is defined in *Minnesota Statutes*, section 297A.61, subdivision 46, is subject to sales and use tax. It does not meet the sales and use tax definition of clothing that is exempt under *Minnesota Statutes*, section 297A.67, subdivision 8.

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