

## Department of Revenue

### Revenue Notice # 13-06: Tobacco Products Tax – Wholesale Sales Price Definition; Revocation of Revenue Notice # 12-13

Revenue Notice #12-13 sets forth the Department's position regarding the definition of "wholesale sales price" for purposes of Minnesota Statutes, section 297F.01, subdivision 23.

*Minnesota Statutes*, section 297F.01, subdivision 23 was amended by 2013 Minn. Laws, chapter 143, article 16, section 4. Those changes make Revenue Notice #12-13 obsolete.

Accordingly, Revenue Notice #12-13 is revoked. This revenue notice is effective for purchases made after December 31, 2013, which is the effective date of the law change discussed above.

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SUSAN VON MOSCH, Assistant Commissioner  
for Tax Policy and External Relations