

## Department of Revenue

### **Revenue Notice # 13-07: Corporate Franchise Tax - Royalties, Fees and Other Like Income Revocation of Revenue Notice # 93-24**

Revenue Notice #93-24, which was corrected by Revenue Notice #02-20, sets forth a Department position regarding a Minnesota modification for certain royalties, fees, and other like income. That modification was repealed by 2013 *Minnesota Laws*, chapter 143, article 6, section 9 for taxable years beginning after December 31, 2012.

Revenue Notice #93-24 is revoked effective for taxable years beginning after December 31, 2012.

Publication Date:

**DEC 02 2013**



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