

## Minnesota revenue notice

### Revenue Notice # 91-10 Billing and Collection Services on Minnesota Calls to 900 Pay-Per-Call Services

**(Update: Revenue Notice #91-10 has been revoked by Revenue Notice #97-07.)**

When a telephone company is the billing agent for a call placed to an information service, the billing and collection services related to intrastate calls are subject to the 900 tax imposed by Minn. Stat. § 295.367.

When the billing agent is not a telephone company, the billing and collection services related to a call are subject to the 900 tax imposed by Minn. Stat. § 295.367 if the call originates in Minnesota and is billed to a Minnesota address.

Michael E. Boekhaus  
Director, Appeals and Legal Services

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