

Minnesota revenue notice

Revenue Notice # 91-11 Gross Earnings Tax Rate on Cellular Services

(Update: Revenue Notice #91-11 has been repealed by Revenue Notice #03-04.)

Pursuant to Minn. Stat. § 295.34, subd. 1(a), the tax rate applicable to earnings from cellular services is the rate effective for the address to which the services are billed.

Michael E. Boekhaus
Director, Appeals and Legal Services

Dated: August 26, 1991

DLM