

This Revenue Notice was revoked on December 14, 1998 by Revenue Notice # 98-23.

Minnesota revenue notice

Revenue Notice # 92-05 Sales and Use Tax - Application of Tax to Copies

Sales of copies are taxable under Minnesota sales and use tax law.

This includes sales of copies that are made for customers and receipts from coin operated copy machines.

Organizations who sell copies of records or documents from their files must charge sales tax. The following are examples of taxable copy sales:

- medical records sold by hospitals or clinics to patients, insurance companies, etc.
- accident or fire reports sold by police or fire departments
- motor vehicle records sold to insurance companies
- architectural plans sold to contractors for use when bidding construction contracts
- copies of newspaper or magazine articles sold by libraries or schools
- copies of depositions.

Michael E. Boekhaus
Director, Appeals & Legal Services

Dated: February 3, 1992

JMT