

This notice was revoked on November 16, 1998 by Revenue Notice # 98-22.

Revenue Notice # 93-23

Sales and Use Tax - Local Taxes - Credit For Taxes Paid To Another City

If an item of tangible personal property has already been subjected to a tax by a city in Minnesota as a result of its sale, storage, use or consumption; a purchaser liable for use tax, with respect to the same property, in another city in Minnesota, shall be entitled to full credit for the amount of legally imposed sales or use tax paid to the first city.

Michael E. Boekhaus

Director, Appeals, Legal Services & Criminal Investigation Division

Dated : October 4, 1993

GJH