

**Revenue Notice # 94-25 was revoked on November 28, 1994 by publication of this revocation notice, see page 2 for original notice.**

## **Minnesota revenue notice**

### **Revenue Notice # 94-25-Revoked, Revocation of Revenue Notice #94-25**

Revenue Notice #94-25 regarding sales tax on motor vehicle rebates, as published in the *State Register* on November 21, 1994, page 1164 (19 S.R. 1164), is hereby revoked.

Patricia A. Lien

Assistant Commissioner for Tax Policy

Dated : November 28, 1994

**This notice has been revoked.**

## **Minnesota revenue notice**

### **Revenue Notice # 94-25 Sales Tax on Motor Vehicles - Rebates**

Minnesota Statutes, section 297B.02 imposes a sales tax on motor vehicles at the rate provided in chapter 297A on the purchase price of any motor vehicle purchased or acquired, either in or outside of Minnesota, which is required to be registered in Minnesota under Minnesota Statutes, Chapter 168.

Manufacturers rebates, whether paid directly to the purchaser or paid to the dealer, are part of the purchase price subject to the sales tax on motor vehicles.

This policy determination is effective for sales made after December 31, 1994.

Patricia A. Lien

Assistant Commissioner for Tax Policy

Dated : Dated: November 21, 1994

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