

This notice was revoked and replaced on June 25, 2007 by Revenue Notice # 07-09.

Minnesota revenue notice

Revenue Notice 95-04 Sales tax: Penalty for Operators of Flea Markets and Similar Events.

Minnesota Statutes, section 297A.041 requires that before an operator of a flea market, craft show, antique show, coin show, stamp show, comic book show, convention exhibit area, or similar selling event can rent space to a person desiring to sell at the event, the operator must obtain evidence that the seller holds a valid sales tax permit, or a written statement from the seller that no taxable items are being sold. Minnesota Statutes, section 289A.60, subdivision 17, imposes a penalty of \$100 for each day of a selling event that the operator fails to obtain evidence that a seller holds a sales tax permit. If the operator fails to obtain evidence of a sales tax permit from any seller at an event, the Minnesota Department of Revenue will impose the penalty against the operator for each seller from whom the evidence was not obtained.

Patricia A. Lien

Assistant Commissioner for Tax Policy

Dated : June 19, 1995

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