

## Minnesota revenue notice number 98-22

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The following Revenue Notices previously issued by the Department of Revenue are hereby revoked for the following reasons:

- # 91-01: "Transitional Periods for Sales and Use Tax Changes" - Obsolete; information within notice related only to 1991 law changes.
- # 91-15: "Sales and Use Tax - Computer Software Maintenance Agreements" - Obsolete; superseded by Revenue Notice # 93-17 and Minnesota Rules, part 8130.9910.
- # 91-21: "Motor Vehicle Rental Tax" - Obsolete because of law changes in 1994, 1997, and 1998.
- # 92-10: "Sales and Use Tax - Agricultural Production" - Obsolete; superseded by Minnesota Rules, part 8130.5500.
- # 92-17: "Sales and Use Tax - Taxability of Public Library Purchases" - Obsolete due to 1998 law change.
- # 92-23: "Sales and Use Tax - Member Governed and Controlled Clubs that Provide Sports or Athletic Facilities for Members" - Obsolete because of 1987 law change and publication of Revenue Notice # 94-09.
- # 93-22: "Sales and Use Tax - Concession and Gaming Prizes" - Obsolete due to 1997 law change.
- # 93-23: "Sales and Use Tax - Local Taxes - Credit for Taxes Paid to Another City" - Obsolete due to 1997 law change.
- # 94-08: "Sales and Use Tax - Capital Equipment - Ready Mix Mixing Units" - Obsolete due to 1998 law change.
- # 96-07: "Sales and Use Tax - Temporary Storage" - Obsolete due to 1997 law change.
- # 96-12: "Sales and Use Tax - Capital Equipment and Replacement Capital Equipment - Attachment Equipment vs. Accessories" - Revoked for purchases on or after July 1, 1998, because of 1997 law change.
- # 96-17: "Sales and Use Tax - Determination of Capital Equipment vs. Replacement Capital Equipment" - Revoked for purchases on or after July 1, 1998, because of 1997 law change.
- # 96-18: "Sales and Use Tax - Ready Mix Transportation Charges" - Revoked for purchases on or after July 1, 1998, because of 1997 law change.

The above notices will continue to remain in effect for tax periods that remain open and which are prior to the date the applicable notice became obsolete.

In addition, specific citations in the following Revenue Notices should be updated as directed, to reflect law changes:

- # 92-24: "Sales and Use Tax - Laundry and Cleaning" - In the first sentence, the cite to Minnesota Statutes § 297A.01, subdivision 3 (j)(i), should read: § 297A.01, subdivision 3 (i)(i).
- # 93-17: "Sales and Use Tax - Computer Software Maintenance" - Delete the third paragraph. This paragraph is obsolete.
- # 95-01: "Sales and Use Tax - Fire Damage and Cleaning Services" - In the first sentence, the cite to Minnesota Statutes § 297A.01, subdivision 3 (j)(iii), should read: § 297A.01, subdivision 3 (i)(iii).
- # 95-09: "Sales and Use Tax - Building, Cleaning and Maintenance Services" - In the first sentence, the cite to Minnesota Statutes § 297A.01, subdivision 3 (j)(iii), should read: § 297A.01, subdivision 3 (i)(iii).

Dated: 16 November 1998

Terese Koenig, Director

Appeals, Legal Services and Criminal Investigation Division