

Technical corrections were made to this notice on December 2, 2002 by Revenue Notice # 02-20. Please see Revenue Notice # 02-20 for the corrected language.

Minnesota revenue notice number 99-02

Sales and Use Tax - Publications in Alternative Media

The following position of the Department of Revenue is being taken in response to the Minnesota Tax Court case, Tellus Consultants, Inc. v. Commissioner of Revenue, (Minnesota Tax Court Docket No. 6890) decided September 30, 1998.

Introduction

Minnesota Statutes, § 297A.25, subdivision 10, creates an exemption from sales tax for certain publications. Minnesota Rules, part 8130.5600, provides guidance for applying this publication exemption.

This Revenue Notice will define "written or printed matter" for purposes of applying the above statute and rule.

Written or Printed Matter

Minnesota Rules, part 8130.5600, subpart 2, states that "[t]he word "publication" encompasses only written or printed matter, . . ." The Department of Revenue interprets "written or printed matter" to include publications on computer disks, cd-roms, floppy disks and audio tapes, as well as paper. If a communication constitutes a publication under the above law and rule, the form of the publication or the media upon which it is printed is irrelevant.

Dated: 22 February 1999

Terese Koenig, Director
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