

**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 99-06**

### **Sales and Use Tax - Technical Correction to Revenue Notice # 98-01**

Revenue Notice # 98-01, which was published in the State Register on January 26, 1998, contains a technical error in the form of an incorrect date in the first paragraph. The first paragraph should be corrected as follows:

“Minnesota Statutes, § 297A.25, subdivision 65, provides an exemption from sales and use tax for construction materials and supplies used in a project mandated by state or federal law, rule or regulation to construct or improve an adult or juvenile correctional facility. However, Minnesota Statutes, § 297A.15, subdivision 7, requires that the sales or use tax must first be paid on purchases of the construction materials and supplies and the governmental subdivision must apply for a refund of the tax paid. Materials and supplies purchased from June 1, 1992 through August 31, 1997 1996 are eligible for a refund of 20 percent of the sales or use tax paid. Purchases of materials and supplies made after August 31, 1997 1996 are eligible for a full refund of the sales or use tax paid.”

Dated: 24 May 1999

Terese Koenig, Director  
Appeals, Legal Services and Criminal Investigation Division