

## **Minnesota revenue notice number 02-07**

### **Sales and Use Tax - Revocation of Revenue Notice 1992-27**

Revenue Notice # 1992-27, "Place of Sale," is hereby revoked. The temporary storage and use section is revoked for temporary storage or use occurring after June 30, 1997. The remainder of the revenue notice is revoked for sales and purchases made after December 31, 2001.

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

Dated: June 10, 2002

Jennifer Engh  
Assistant Commissioner for Tax Policy