

**This notice has been amended by Revenue Notice # 07-10 and Revenue Notice # 09-01. Please see these notices for the updated language.**

## Minnesota revenue notice number #02-20

### Technical Corrections of Prior Revenue Notices

This Revenue Notice corrects obsolete statutory references cited in previously issued Revenue Notices. The changes stem from various recodifications made since the original notices were issued. This notice is not intended to have any substantive effect, but instead is being published solely to assist readers of the notices.

The Revenue Notice is in two parts. The first part is a table of Revenue Notices that contain statutory citations that have changed as a result of subsequent law changes. The left column of this chart lists the affected Revenue Notice. The middle column lists the statutory citation included in the original Revenue Notice. The right column lists a citation to current law as amended through the date of publication of this Revenue Notice.

The Revenue Notices in the second part also contain statutory citations that have changed as a result of subsequent law changes. However, these Revenue Notices also contain either direct quotes from, or references to, provisions that have been amended in such a manner as to make a portion of the notice obsolete. In every instance, the obsolete portion of the notice is not relevant to the main position announced in the notice. Each change in this part contains a brief explanation of the obsolete part of the notice.

#### Part 1

Notice	Citation in Original Notice	Current Citation
91-2	Minn. Stat. § 297A.01, subd. 3(j)(vi)	Minn. Stat. § 297A.61, subd. 3(g)(5)(vi)
	Minn. Stat. § 297A.01, subd. 4	Minn. Stat. § 297A.61, subd. 4
91-4	Minn. Stat. § 297A.25, subd. 9	Minn. Stat. § 297A.69, subd. 2
91-5	Minn. Stat. § 297A.25, subd. 12	Minn. Stat. § 297A.67, subd. 23
91-6	Minn. Stat. § 297A.25, subd. 12	Minn. Stat. § 297A.67, subd. 23 and § 297A.68, subd. 25
91-18	Minn. Stat. § 297A.01, subd. 3(f) 4	Minn. Stat. § 297A.61, subs. 3(i) and 2
92-1	Minn. Stat. § 60A.19, subd. 6	Minn. Stat. § 297I.05, subd. 11
92-6	Minn. Stat. § 297A.01, subd. 3(j)(iv)	Minn. Stat. § 297A.61, subd. 3(g)(5)(iv)

92-12	Minn. Stat. § 297A.01, subd. 3(j)(vi)	Minn. Stat. § 297A.61, subd. 3(g)(5)(vi)
	Minn. Stat. § 297A.01, subd. 4	Minn. Stat. § 297A.61, subd. 4
92-13	Minn. Stat. § 297A.01, subd. 4	Minn. Stat. § 297A.61, subd. 4
	Minn. Stat. § 297A.25, subd. 12	Minn. Stat. § 297A.67, subd. 23 and § 297A.68, subd. 25
92-18	Minn. Stat. § 297A.25, subd. 34	Minn. Stat. § 297A.67, subd. 30
	Minn. Stat. § 297A.01, subd. 3(e)	Minn. Stat. § 297A.61, subd. 3(g)(2)
92-24	Minn. Stat. § 297A.01, subd. 3(i)(i)	Minn. Stat. § 297A.61, subd. 3(g)(5)(i)
92-27	Minn. Stat. § 297A.21	Minn. Stat. § 297A.66
	Minn. Stat. § 297A.21, subd. 1	Minn. Stat. § 297A.66, subd. 1
	Minn. Stat. § 297A.02	Minn. Stat. § 297A.62
	Minn. Stat. § 297A.01, subd. 7	Minn. Stat. § 297A.68, subd. 14
	Minn. Stat. § 297A.01, subd. 3(j)	Minn. Stat. § 297A.61, subd. 3(g)
	Minn. Stat. § 297A.01, subd. 3(a)	Minn. Stat. § 297A.61, subd. 3(b)
	Minn. Stat. § 297A.01, subd. 2	Minn. Stat. § 297A.61, subd. 2
	Minn. Stat. § 297A.14	Minn. Stat. § 297A.63
93-1	Minn. Stat. § 297.031	Minn. Stat. § 297F.14, subd. 4
	Minn. Stat. § 297.321	Minn. Stat. § 297F.14, subd. 4
93-7	Minn. Stat. § 297A.01, subd. 3(c)	Minn. Stat. § 297A.61, subd. 3(d)
	Minn. Stat. § 297A.01, subd. 8	Minn. Stat. § 297A.61, subd. 7
93-9	Minn. Stat. § 297A.25, subd. 5	Minn. Stat. § 297A.68, subd. 13

93-19	Minn. Stat. § 290.01, subd. 19c (5)	Minn. Stat. § 290.01, subd. 19c (4)
93-24	Minn. Stat. § 290.01, subd. 19d (11)	Minn. Stat. § 290.01, subd. 19d (10)
94-6	Minn. Stat. § 60A.15	Minn. Stat. § 297I.05
94-11	Minn. Stat. § 297A.01, subd. 3(j)(viii)	Minn. Stat. § 297A.61, subd. 3(g)(5)(vii)
95-1	Minn. Stat. § 297A.01, subd. 3(i)(iii)	Minn. Stat. § 297A.61, subd. 3(g)(5)(iii)
95-4	Minn. Stat. § 297A.041	Minn. Stat. § 297A.87
95-5	Minn. Stat. § 297A.25, subd. 11	Minn. Stat. § 297A.70, subd. 2
	Minn. Stat. § 297A.25, subd. 16	Minn. Stat. § 297A.70, subd. 4
95-9	Minn. Stat. § 297A.01, subd. 3(i)(iii)	Minn. Stat. § 297A.61, subd. 3(g)(5)(iii)
96-3	Minn. Stat. § 60A.15, subd. 1	Minn. Stat. § 297I.01, subd. 1
97-5	Minn. Stat. § 297A.25, subd. 42	Minn. Stat. § 297A.68, subd. 5
	Minn. Stat. § 297A.15, subd. 5	Minn. Stat. § 297A.75
	Minn. Stat. § 297A.01, subd. 16(a) and (b)	Minn. Stat. § 297A.68, subd. 5(a) and (b)
	Minn. Stat. § 297A.01, subd. 16(c)	Minn. Stat. § 297A.68, subd. 5(c)
97-6	Minn. Stat. § 297B.01, subd. 1	Minn. Stat. § 297B.02, subd. 1
	Minn. Stat. § 297A.25	Minn. Stat. § 297A.70, subd. 3
	Minn. Stat. § 144.802	Minn. Stat. § 144E.10
	Minn. Stat. § 297A.25, subd. 11	Minn. Stat. §§ 297A.67, subd. 28 (ambulances), 297A.70, subd. 3 (fire trucks and other emergency vehicles)

97-12	Minn. Stat. § 297A.01, subd. 3(d)	Minn. Stat. § 297A.61, subd. 3(g)(1)
97-13	Minn. Stat. § 297A.25, subd. 22	Minn. Stat. § 297A.68, subd. 11
98-1	Minn. Stat. § 297A.25, subd. 65	Minn. Stat. § 297A.71, subd. 3
	Minn. Stat. § 297A.15, subd. 7	Minn. Stat. § 297A.75
98-2	Minn. Stat. § 297A.25, subd. 63	Minn. Stat. § 297A.70, subd. 7
98-6	Minn. Stat. § 297A.15, subd. 5	Minn. Stat. § 297A.75
	Minn. Stat. § 297A.01, subd. 16(a)	Minn. Stat. § 297A.68, subd. 5(a)
98-7	Minn. Stat. § 297A.07	Minn. Stat. § 297A.86
98-10	Minn. Stat. § 295.53, subd. 1(6)	Minn. Stat. § 295.53, subd. 1(a)(6)
98-11	Minn. Stat. § 297A.09	Minn. Stat. § 297A.665
98-15	Minn. Stat. § 297A.25, subd. 42	Minn. Stat. § 297A.68, subd. 5
	Minn. Stat. § 297A.01, subd. 16	Minn. Stat. § 297A.68, subd. 5
98-17	Minn. Stat. § 297A.25, subd. 73	Minn. Stat. § 297A.70, subd. 3(a)(8)
98-23	Minn. Stat. § 297A.01, subd. 3	Minn. Stat. § 297A.61, subd. 3
	Minn. Stat. § 297A.25, subd. 31	Minn. Stat. § 297A.61, subd. 3(h)
	Minn. Stat. § 297A.25, subd. 64	Minn. Stat. § 297A.68, subd. 22
98-25	Minn. Stat. § 297A.01, subd. 15(4)	Minn. Stat. § 297A.61, subd. 12(b)(4)
	Minn. Stat. § 297A.25, subd. 59	Minn. Stat. § 297A.69, subd. 4
98-26	Minn. Stat. § 297A.01, subd. 3(i)(viii)	Minn. Stat. § 297A.61, subd. 3(g)(5)(viii)
	Minn. Stat. § 297A.01, subd. 3(i)(v)	Minn. Stat. § 297A.61, subd. 3(g)(5)(v)

99-1	Minn. Stat. § 297A.01, subd. 7	Minn. Stat. § 297A.68, subd. 14
99-2	Minn. Stat. § 297A.25, subd. 10	Minn. Stat. § 297A.68, subd. 10
99-6	Minn. Stat. § 297A.25, subd. 65	Minn. Stat. § 297A.71, subd. 3
	Minn. Stat. § 297A.15, subd. 7	Minn. Stat. § 297A.75
99-14	Minn. Stat. § 297A.25, subd. 59	Minn. Stat. § 297A.69, subd. 4
	Minn. Stat. § 297A.01, subd. 15	Minn. Stat. § 297A.61, subd. 12
99-16	Minn. Stat. § 297A.25, subd. 11	Minn. Stat. § 297A.70, subd. 3(a)(9)
	Minn. Stat. § 297B.03, subd. 10	Minn. Stat. § 297B.03 (10)
00-1	Minn. Stat. § 297A.25, subd. 24	Minn. Stat. § 297A.70, subd. 10
	Minn. Stat. § 297A.256, subd. 1(c)	Minn. Stat. § 297A.70, subd. 14
00-2	Minn. Stat. § 297A.01, subd. 3(h)	Minn. Stat. § 297A.61, subd. 3(g)(3)
00-4	Minn. Stat. § 297A.02, subd. 2	Minn. Stat. § 297A.62, subd. 1
	Minn. Stat. § 297A.01, subd. 9	Minn. Stat. § 297A.61, subd. 8
	Minn. Stat. § 297A.01, subd. 8	Minn. Stat. § 297A.61, subd. 7
00-5	Minn. Stat. § 297A.01, subd. 3(k)	Minn. Stat. § 297A.61, subd. 3(g)(4)
00-6	Minn. Stat. § 297A.25, subd. 83	Minn. Stat. § 297A.68, subd. 31
00-8	Minn. Stat. § 297A.25, subd. 42	Minn. Stat. § 297A.68, subd. 5
	Minn. Stat. § 297A.01, subd. 16	Minn. Stat. § 297A.68, subd. 5
	Minn. Stat. § 297A.01, subd. 8	Minn. Stat. § 297A.61, subd. 7
	Minn. Stat. § 297A.25, subd. 9	Minn. Stat. § 297A.68, subd. 2
	Minn. Stat. § 297A.15, subd. 5	Minn. Stat. § 297A.75

00-9	Minn. Stat. § 136A.241	Minn. Stat. ch. 136G
00-10	Minn. Stat. § 297A.21, subd. 3	Minn. Stat. §§ 297A.66, subd. 3, 297A.83
	Minn. Stat. § 297A.21, subd. 1	Minn. Stat. §297A.66, subd. 1
	Minn. Stat. § 297A.21, subd. 4	Minn. Stat. § 297A.66, subd. 3
95-2	Minn. Rules pt. 7864.0020	Minn. Rules pt. 7864.0030

**Part 2**

Notice Citation in Original Notice Current Citation

91-23 Minn. Stat. § 297A.25, subd. 8 Minn. Stat. § 297A.67 subd. 8

The last paragraph of the notice discusses clothing made of fur, which is no longer subject to sales and use tax. It is now subject to a gross revenues tax under Minn. Stat. § 295.60. For more information on the fur tax, see Revenue Notice 01-04. Other information contained in the notice remains in force.

Notice Citation in Original Notice Current Citation

92-2 Minn. Stat. § 297A.01, subd. 15 Minn. Stat. § 297A.61 subd. 12

The 2.5% rate for agricultural equipment that is described in Revenue Notice 92-2, dropped to 2% for sales occurring after June 30, 1998, and to 1% for sales occurring after June 30, 1999. Those items listed in the notice as subject to the 2.5% rate are now exempt from tax.

Notice Citation in Original Notice Current Citation

93-5 Minn. Stat. § 295.50, subd. 3(b) Minn. Stat. § 295.53, subd. 1(a)(11)

Under former law, certain governmental, foundation, or other grants or donations to a hospital or health care provider for operating or other costs were not subject to Minnesota Care tax because they were not included within the definition of "gross revenues". Under current law, those payments are included in "gross revenues" but are not taxed because of a specific exemption from tax. The positions announced in the notice remain in force as they describe the taxability of those types of grants or donations. Additionally, the 2 percent of gross revenues tax rate quoted in the notice has been reduced to 1.5 percent of gross revenues until January 1, 2004.

Notice Citation in Original Notice Current Citation

96-8 Minn. Stat. § 297A.25, subd. 42 Minn. Stat. § 297A.68 subd. 5

Minn. Stat. § 297A.15, subd. 5 Minn. Stat. § 297A.75

Minn. Stat. § 297A.01, subd. 16

Minn. Stat. § 297A.68 subd. 5

Minn. Stat. § 297A.01, subd. 20, which defined replacement capital equipment, was repealed effective July 1, 1998. The positions announced in the notice otherwise remain in force.

Notice	Citation in Original Notice	Current Citation
96-10	Minn. Stat. § 297A.25, subd. 42	Minn. Stat. § 297A.68 subd. 5
	Minn. Stat. § 297A.15, subd. 5	Minn. Stat. § 297A.75
	Minn. Stat. § 297A.01, subd. 16	Minn. Stat. § 297A.68 subd. 5

Minn. Stat. § 297A.01, subd. 20, which defined replacement capital equipment, was repealed effective July 1, 1998. The positions announced in the notice otherwise remain in force.

Notice	Citation in Original Notice	Current Citation
96-13	Minn. Stat. § 297A.25, subd. 42	Minn. Stat. § 297A.68 subd. 5
	Minn. Stat. § 297A.15, subd. 5	Minn. Stat. § 297A.75
	Minn. Stat. § 297A.01, subd. 16	Minn. Stat. § 297A.68 subd. 5

Minn. Stat. § 297A.01, subd. 20, which defined replacement capital equipment, was repealed effective July 1, 1998. The positions announced in the notice otherwise remain in force.

Notice	Citation in Original Notice	Current Citation
96-14	Minn. Stat. § 297A.25, subd. 42	Minn. Stat. § 297A.68 subd. 5
	Minn. Stat. § 297A.15, subd. 5	Minn. Stat. § 297A.75
	Minn. Stat. § 297A.01, subd. 16	Minn. Stat. § 297A.68 subd. 5

Minn. Stat. § 297A.01, subd. 20, which defined replacement capital equipment, was repealed effective July 1, 1998. The positions announced in the notice otherwise remain in force.

Notice	Citation in Original Notice	Current Citation
96-15	Minn. Stat. § 297A.25, subd. 42	Minn. Stat. § 297A.68 subd. 5
	Minn. Stat. § 297A.15, subd. 5	Minn. Stat. § 297A.75
	Minn. Stat. § 297A.01, subd. 16	Minn. Stat. § 297A.68 subd. 5

Minn. Stat. § 297A.01, subd. 20, which defined replacement capital equipment, was repealed effective July 1, 1998. The positions announced in the notice otherwise remain in force.

Notice	Citation in Original Notice	Current Citation
97-4	Minn. Stat. § 297A.15, subd. 5	Minn. Stat. § 297A.75

Minn. Stat. § 297A.01, subd. 20, which defined replacement capital equipment, was repealed effective July 1, 1998. The positions announced in the notice otherwise remain in force.

Notice	Citation in Original Notice	Current Citation
97-14	Minn. Stat. § 297A.01, subd. 22	Minn. Stat. § 297A.61, subd. 14 and 15

This notice quotes extensively from the statutes. While the language of the new statutes was changed in the recodification, the Department position as announced in the notice remains the same as it relates to the issues covered in the notice.

Notice	Citation in Original Notice	Current Citation
98-3	Minn. Stat. § 297A.25, subd. 42	Minn. Stat. § 297A.68 subd. 5
	Minn. Stat. § 297A.15, subd. 5	Minn. Stat. § 297A.75
	Minn. Stat. § 297A.01, subd. 16	Minn. Stat. § 297A.68 subd. 5

Minn. Stat. § 297A.01, subd. 20, which defined replacement capital equipment, was repealed effective July 1, 1998. The positions announced in the notice otherwise remain in force.

Notice	Citation in Original Notice	Current Citation
99-13	Minn. Stat. § 295.53, subd. 1 (21)	Minn. Stat. § 295.50 subd. 9b

Under former law, certain examinations for purposes of utilization reviews, insurance claims or eligibility, litigation, and employment were included in the definition of "patient services" but were not taxed because of a specific exemption from the Minnesota Care tax. Under current law, those items are not subject to tax because they are not included within the definition of "patient services." The positions announced in the notice remain in force as they describe the taxability of those types of examinations.

Notice	Citation in Original Notice	Current Citation
00-3	Minn. Stat. § 297A.25, subd. 62	Minn. Stat. § 297A.68 subd. 2
	Minn. Stat. § 297A.01, subd. 3 (i)	Minn. Stat. § 297A.61 subd. 16

This notice quotes extensively from the statutes. While the language of the new statutes was changed in the recodification, the Department position as announced in the notice remains the same as it relates to the issues covered in the notice.

Terese M. Mitchell, Director  
Appeals and Legal Services Division

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