

MINNESOTA DEPARTMENT OF REVENUE

Revenue Notice # 07-09: Sales and Use Tax – Operators of Flea Markets and Similar Events – Revocation and Replacement of Revenue Notice # 95-04

This Revenue Notice revokes and replaces Revenue Notice # 95-04.

Minnesota Statutes, section 297A.87, subdivision 2, requires that before an operator of a flea market, craft show, antique show, coin show, stamp show, comic book show, convention exhibit area, or similar selling event can rent space to a person desiring to sell at the event, the operator must obtain evidence that the seller holds a valid sales tax permit, a written statement from the seller that no taxable items are being sold, or a written statement containing each of the following elements:

1. that the selling event is the only selling event that the seller will participate in for the calendar year;
2. that the seller will be participating in the selling event for three or fewer days;
3. that the seller will have less than \$500 in gross receipts in the calendar year; and,
4. the seller's name, address and telephone number.

Minnesota Statutes, section 289A.60, subdivision 17, imposes a penalty of \$100 for each day of a selling event that the operator fails to obtain evidence that a seller holds a sales tax permit. If the operator fails to obtain evidence of a sales tax permit from any seller at an event, the Minnesota Department of Revenue will impose the penalty against the operator for each seller from whom the evidence was not obtained.

JOHN H. MANSUN, Assistant Commissioner
for Tax Policy and External Relations
Publication Date: June 25, 2007