

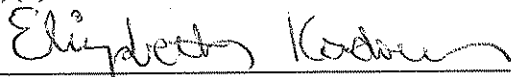
Department of Revenue

Revenue Notice # 09-02: Sales and Use Tax – Revocation of Revenue Notices # 05-06 and # 05-13

Revenue Notice # 05-06: “Sales and Use Tax - Sales Price - Discounts,” is hereby revoked since the provisions relating to when and what discounts are included in sales price were codified in *Minnesota Statutes*, section 297A.61, subdivision 7 (c).

Revenue Notice # 05-13: “Sales and Use Tax – Sales Price – Allocation of Delivery Charges” is hereby revoked since the provisions relating to the allocation of delivery charges were codified in *Minnesota Statutes*, section 297A.61, subdivision 7 (a)(4).

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ELIZABETH KADOON, Assistant Commissioner
for Tax Policy and External Relations