

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 99-01

Sales and Use Tax - Public Warehouse

Minnesota Statutes, § 297A.01, subdivision 7, refers to a "public warehouse". For purposes of administering the Minnesota sales and use tax, public warehouse is defined as any building or structure, or any part thereof, used for storing or warehousing goods for compensation. The warehouse operator must hold the facility out to the public for storage or warehousing and must advertise, solicit or accept goods, wares or merchandise from the public for storage for consideration. The term "public warehouse" does not include facilities where the party storing goods rents and occupies space as a tenant and the entire risk of loss is with the tenant pursuant to a written contract between the landlord and tenant.

Dated: 25 January 1999

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