

# Minnesota Department of Revenue

## Revenue Notice # 16-05: Technical Corrections to Prior Revenue Notices 1992-03, 1993-19, 2006-01, 2008-08, 2010-04, 2014-02

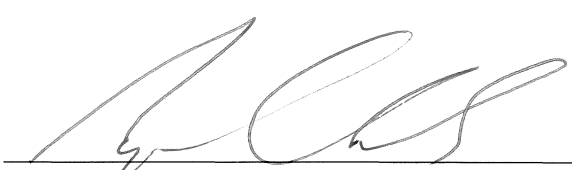
This Revenue Notice corrects obsolete statutory references. These corrections stem from statutory changes made since the original notices were issued. This notice is not intended to have any substantive effect, but instead is being published solely to assist readers of the notices.

The following table identifies Revenue Notices that contain changes to citations or language. The first column of the chart lists the affected Revenue Notice. The second column lists the tax type affected by the change(s). The third column lists the statutory citation or cross-reference included in the original Revenue Notice. The fourth column lists the citation to current law or other current reference as amended through the date of publication of this Revenue Notice.

Notice	Tax Type	Citation or Language in Original Notice	New Citation or Language
1992-03	Corporate	"Minnesota Statutes § 290.05, subd. 3(a)(iii)"	" <i>Minnesota Statutes</i> , section 290.05, subdivision 3(a)(3)"
1993-19	Income	"Minn. Stat. § 290.05, subd. 3(a)(iii)"	" <i>Minnesota Statutes</i> , section 290.05, subdivision 3(a)(3)"
2006-01	Insurance premiums	"section 297I.01, subdivision 9, which provides in part that "for title insurance companies, 'gross premiums' means the charge for title insurance made by a title insurance company or its agents according to the company's rate filing"	"section 297I.01, subdivision 9(b), which provides in part that "[f]or title insurers, 'gross premiums' means the charge for title insurance made by a title insurer or its agents according to the insurer's rate filing"
2008-08*	Corporate	"Wisconsin recycling surcharge"	"Wisconsin economic development surcharge"
2010-04	Corporate	"Wisconsin recycling surcharge"	"Wisconsin economic development surcharge"
2014-02	Income	" <i>Minnesota Statutes</i> 291.17, subdivision 4"	" <i>Minnesota Statutes</i> , section 290.17, subdivision 4"

\* This change applies to wherever "Wisconsin recycling surcharge" appears in Revenue Notice 2008-08.

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 Ryan Church, Deputy Commissioner