

Minnesota Department of Revenue

Revenue Notice # 20-02: Special Taxes – Tobacco Products Tax – Revocation of Revenue Notice # 12-10.

This Revenue Notice revokes Revenue Notice # 12-10. Revenue Notice # 12-10 set forth the department's position on the taxability of products commonly referred to as e-cigarettes, vapor products, or nicotine solution products under the tobacco excise tax pursuant to *Minnesota Statutes* chapter 297F.

During the 2019 special legislative session, the positions stated in Revenue Notice # 12-10 were either enacted into law or have become obsolete as of January 1, 2020. As a result, there is no need for Revenue Notice # 12-10 to remain in effect.

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Lee Ho, Deputy Commissioner