

Office of the Revisor of Statutes

Administrative Rules



TITLE: Adopted Exempt Permanent Rules Relating to Sales Tax on Property Brought Into Minnesota

AGENCY: Department of Revenue

REVISOR ID: R-4831

MINNESOTA RULES: Chapter 8130

The attached rules are approved as to form

A handwritten signature in black ink, appearing to read "EAP".

Evan A. Powell
Senior Assistant Revisor

1.1 **Department of Revenue**1.2 **Adopted Exempt Permanent Rules Relating to Sales Tax on Property Brought Into**
1.3 **Minnesota**1.4 **8130.4300 PROPERTY BROUGHT INTO MINNESOTA.**

1.5 Subpart 1. **General rule.** ~~Except as provided in Minnesota Statutes, section 297A.67,~~
1.6 ~~subdivision 22 (which exempts personal property from the tax where brought in by a~~
1.7 ~~nonresident just prior to becoming a resident),~~ Minnesota Statutes, section 297A.665,
1.8 paragraph ~~(e)~~ (f), places the burden of proof on the purchaser of tangible personal property
1.9 or any items listed in Minnesota Statutes, section 297A.63, to prove that the items which
1.10 were shipped or brought into Minnesota by such purchaser were not purchased from a
1.11 retailer for storage, use, or consumption in Minnesota, and thus are not subject to Minnesota
1.12 sales or use tax. Whether the property has been purchased for use in Minnesota usually will
1.13 be determinable at or near the time of its purchase. Thus, a nonresident purchaser who can
1.14 show that property had been purchased and previously used in another state for a reasonable
1.15 period of time before being brought into Minnesota for use therein, usually will be deemed
1.16 to have satisfied the requirements of Minnesota Statutes, section 297A.665, paragraph ~~(e)~~
1.17 (f).

1.18 Subp. 2. [Repealed, 31 SR 449]