



Sales and Use Tax for Cannabis Retailers

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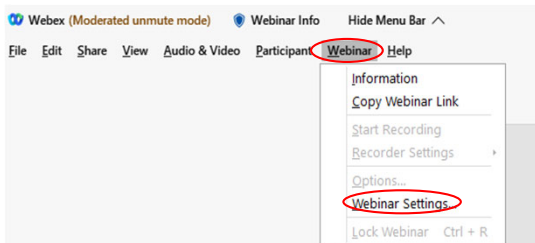
Minnesota Business Tax Education

September 2024

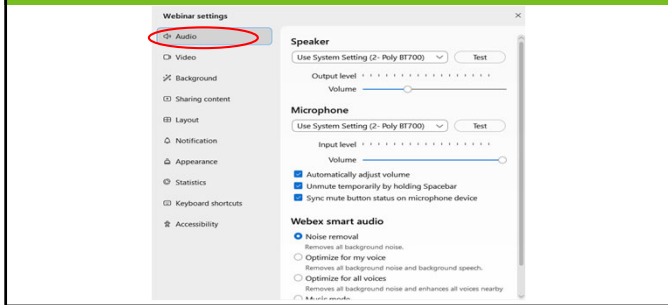
About the Webinar



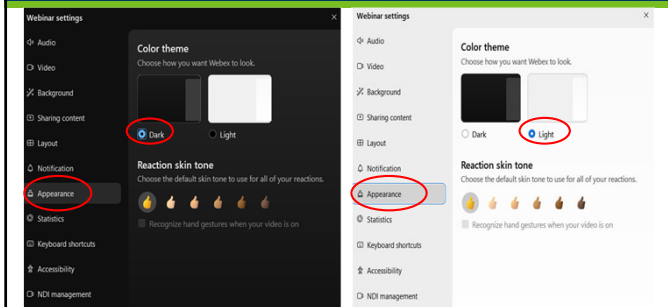
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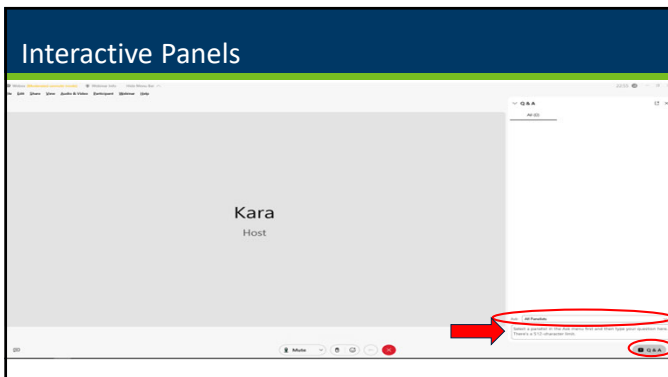
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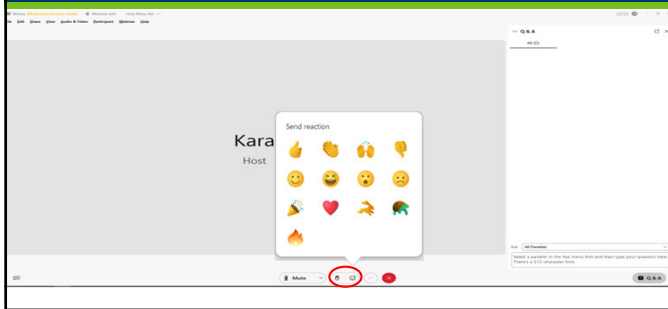
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Interactive Panels



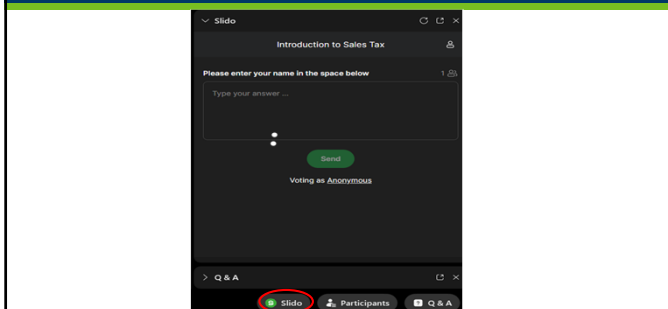
Interactive Panels



Interactive Panels



Interactive Panels



Disclaimer

This presentation is for educational purposes only and does not provide tax advice. It is meant to accompany an oral presentation and not to be used as a standalone document.

This presentation is based on the facts and circumstances being discussed, and on the laws in effect when it is presented. It does not supersede or alter any provisions of Minnesota laws, administrative rules, court cases, or revenue notices.

If you have any questions, contact us at salesuse.edu@state.mn.us, 651-296-6181, or 1-800-657-3777 (toll-free), or consult a tax professional.



Minnesota Business Tax Education Program

Providing education opportunities about Minnesota tax laws.

Course Description

This course covers how Minnesota Sales and Use Tax laws apply to the retail sale of cannabis.

The taxability of items and services depends on their exact use in each situation.

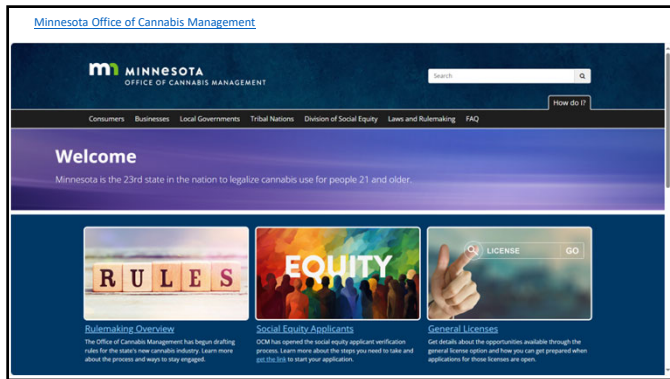
What items are exempt?

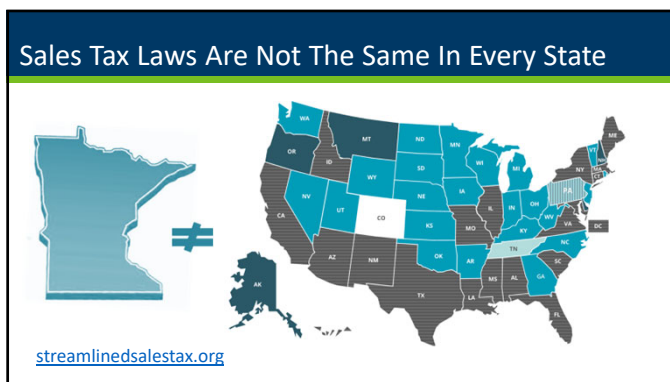
What items are taxable?

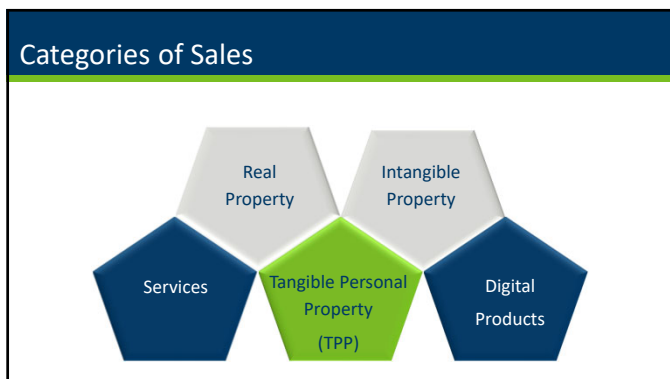
Course Objectives

After completing this course, you will be able to:

- Apply the basic sales and use tax concepts for Minnesota and its local taxing jurisdictions to your business
- Distinguish how sales and use tax law applies to cannabis retail businesses
- Identify what products are subject to sales tax and cannabis tax and the appropriate tax rates
- Recognize how to use and when to accept an exemption certificate
- Use e-Services to file a sales and use tax return
- List several resources that answer your sales and use tax questions







Tangible Personal Property

Subject to tax unless an exemption applies



Retailer vs Wholesaler

- Retailers sell goods or services to the final customer
- Wholesalers sell goods that will be resold



Sales Tax is a Trust Tax



Cannabis Tax is a Gross Receipts Tax

- Seller is liable for tax on the gross receipts from the sale of taxable cannabis products
- Cannabis tax is reported on the Sales and Use Tax return
- Tax must be remitted by due date

Transaction Tax

Look at each transaction to determine its taxability



Sales Tax is a Transaction Tax

ABC Cannabis Store 105 5th St E St. Paul, MN 55101 Phone: 651-555-5555			ABC Cannabis Store 105 5th St E St. Paul, MN 55101 Phone: 651-555-5555			ABC Cannabis Store 105 5th St E St. Paul, MN 55101 Phone: 651-555-5555		
General Merchandise			General Merchandise			General Merchandise		
Storage Bucket	25.00	T	Storage Bucket	25.00	T	Storage Bucket	25.00	T
Hand Pipe	15.00	T	Hand Pipe	15.00	T	Hand Pipe	15.00	T
Clothing			Clothing			Clothing		
T-Shirt	20.00	E	T-Shirt	20.00	E	T-Shirt	20.00	N
Hat	5.00	E	Hat	5.00	E	Hat	5.00	N
Cannabis			Cannabis			Cannabis		
3.5g Blurby Do	45.00	TC	3.5g Blurby Do	45.00	**	3.5g Blurby Do	45.00	C
Subtotal	110.00		Subtotal	110.00		Subtotal	110.00	
Sales Tax on 85.00	8.39		Sales Tax on 85.00	8.39		Sales Tax on 85.00	8.39	
Cannabis Tax on 45.00	4.50		Cannabis Tax on 45.00	4.50		Cannabis Tax on 45.00	4.50	
Total	122.89		Total	122.89		Total	122.89	

What is the tax rate?



Do I need to collect and remit?

You must remit **Minnesota Cannabis Tax** on taxable cannabis products, unless an exemption applies.

You must collect and remit **Minnesota Sales Tax** on goods **sourced** to Minnesota, unless an exemption applies.

Sourcing of Transactions

Sourcing determines where the sale takes place, and which taxes are imposed on the sale.

1. Seller's Address

2. Delivery Address

3. Billing Address

Bundled Transactions

Bundled transactions are two or more items included for one non-itemized price.

- Taxable when any of the included items are taxable.

Gummies/Hat	\$10.00	Gummies	\$ 5.00
10% Cannabis Tax	1.00	Hat	<u>5.00</u>
Tax (6.875%)	<u>0.69</u>	Subtotal	10.00
Total due	\$11.69	10% Cannabis Tax	0.50
		Tax (6.875%)	<u>0.34</u>
		Total due	\$10.84

Taxable Cannabis Sales

Examples of taxable cannabis sales:

- Cannabis flower
- Cannabis products
- Lower-potency hemp edibles
- Hemp-derived consumer products
- Cannabis solution products
- Any similar item

Taxable Sales

Examples of taxable sales:

- Taxable cannabis products
- Immature cannabis plants and seedlings
- Childproof packaging containers
- Books and videos
- Magazines
- Hemp fiber products
- Nonintoxicating topical products
- Products that detect the presence of fentanyl or a fentanyl analog

Taxable Sales Price Includes

- Retail price of the product or service
- All items required as a condition of the sale
- Delivery or handling charges
- Fabrication labor
- Installation charges
- Service charges
- Taxes that are the obligation of the seller

Exempt Sales

- Cannabis sold on Tribally Regulated Land
- Medical cannabis
- Products sold for resale
- Items shipped out of Minnesota
- Food (grocery items) for human consumption
- Clothing for general use
- Prescription and over-the-counter drugs for humans
- Publications sold by subscription

Exempt Purchases

- Inventory purchased for resale (Retailers and Wholesalers Industry Guide)
- Advertising materials shipped out-of-state (Fact Sheet 133 Advertising)
- Items consumed in performing a taxable service
- Items used or consumed in agricultural production (Agricultural and Farming Industry Guide)
- Materials used or consumed in the manufacturing process (Fact Sheet 145 Industrial Production)

Taxable Purchases

General items used in your business:

- Office supplies
- Retail equipment and supplies
- Taxable services
- Promotional Items
- Utilities

Taxable Tracking Equipment

Taxable purchases for mandated tracking production

- Plant Identification/Tracking Supplies
- Scanners
- Software

Authorized Exemption Certificates

- Form ST3, Certificate of Exemption
- Form F0003, Certificate of Exemption
- Uniform Sales and Use Tax Certificate
- Other state's exemption certificates*
- Self-prepared exemption certificate *

*If all required elements are included

Required Elements for Exemption Certificates

ABC Retail 123 Main Street 55101 1234567 State of Minnesota City of Minneapolis 55404			
Name of purchaser XYZ Wholesale Company 987 First Avenue Minneapolis MN 55404			
Type of business <input type="checkbox"/> Agriculture and food services <input type="checkbox"/> Agriculture, forestry, fishing, hunting, and trapping <input type="checkbox"/> Education <input type="checkbox"/> Finance and insurance <input type="checkbox"/> Information, publishing, and communications <input type="checkbox"/> Manufacturing <input type="checkbox"/> Mining <input type="checkbox"/> Other <input checked="" type="checkbox"/> Retail trade <input type="checkbox"/> Wholesale trade			
Reason for exemption (see instructions) <input type="checkbox"/> A. Federal government (except for certain specific government exemptions) <input type="checkbox"/> B. State government (except for certain specific state government exemptions) <input type="checkbox"/> C. Third government (except for certain specific third government exemptions) <input type="checkbox"/> D. Foreign government <input type="checkbox"/> E. Charitable organization <input type="checkbox"/> F. Religious organization <input type="checkbox"/> G. Scientific organization <input type="checkbox"/> H. Educational organization <input type="checkbox"/> I. Agricultural production <input type="checkbox"/> J. Natural products/manufacturing <input type="checkbox"/> K. Other use exemption <input type="checkbox"/> L. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> M. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> N. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> O. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> P. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> Q. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> R. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> S. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> T. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> U. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> V. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> W. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> X. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> Y. Other use exemption (except for certain specific other use exemptions) <input type="checkbox"/> Z. Other use exemption (except for certain specific other use exemptions)			
Signature of purchaser Date of purchase Date of sale			

- Purchaser's name and address
- Purchaser's Minnesota tax ID number
- Purchaser's type of business
- Reason for exemption
- Purchaser's signature (unless on-line order form or shopping cart)

Other Fields on the Exemption Certificate

DEPARTMENT OF REVENUE Form ST3, Certificate of Exemption Purchaser: Complete this certificate and give it to the seller. Seller: If this certificate is not completed, you must charge sales tax. Keep this certificate as part of your records. This is a blanket certificate, unless one of the boxes below is checked. This certificate remains in force as long as the purchaser continues making purchases as used otherwise covered by the purchase.			
<input type="checkbox"/> Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____ <input type="checkbox"/> If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make purchases for a specific job. Enter the exempt entity name and specific project: _____ Exempt entity name: _____ Project description: _____			
Name of purchaser ABC Retail 123 Main Street 55101 1234567 State of Minnesota City of Minneapolis 55404			
Name of seller XYZ Wholesale Company 987 First Avenue Minneapolis MN 55404			

- One-time exemption on a purchase
- Seller's name and address

Purchaser's Responsibilities

- Know if you qualify to claim an exemption
- Complete an exemption certificate
- Give it to the seller at the time of purchase
- Pay any use tax, penalty, or interest if used incorrectly

Seller's Responsibilities

- Review all exemption certificates
- Keep exemption certificates as part of your business records
- Do not unlawfully solicit exemption certificates

Local Taxes

Local taxes are added to the state general sales tax rate to compute the total tax rate.


- City tax
- County tax
- Special local tax
- Motor vehicle \$20 excise tax




Tools to Find Tax Rates

We offer a variety of tools including:

- Sales Tax Rate Calculators
- Sales Tax Rate Map
- Sales Tax API (Application Program Interface)
- Sales Tax Rate Spreadsheet
- Local Sales Tax Rate Guide
- Twin Cities Area Local Tax Rate Guide



**DEPARTMENT
OF REVENUE**



Businesses

We offer information and resources to help businesses:

- File and pay Minnesota taxes and fees
- Get a Minnesota Tax ID Number
- Calculate sales tax rates
- Manage tax accounts and business information
- Learn about other business taxes and fees

Sales and Use Tax Information

- Businesses
- Business Taxes and Fees
- Sales and Use Tax

Top Tasks	[*]
Business Tax Resources	[*]
Business Taxes and Fees	[*]

All Business Taxes and Fees

[Alcoholic Beverage Tax](#)

[Casualty Tax](#)

[Cigarette and Tobacco Taxes](#)

[Corporation Franchise Tax](#)

[Environmental Taxes and Fees](#)

[Estate Tax](#)

[Minnesota Care Taxes](#)

[Mortgage Registry and Deed Tax](#)

[Partnership Tax](#)


[Petroleum Tax](#)

[Property Taxes](#)

[S Corporation Tax](#)

[Sales and Use Tax](#)

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Sales and Use Tax

We have sales tax questions about state and local goods and service taxes in all states. We also cover State Tax as applicable goods and services used in Minnesota when the sales tax was paid at the time of purchase. We also administer a number of local sales taxes.

New Law Changes
 See LRS 1.01, 1.02 and LRS 1.03 for details regarding the items about new or expanded sales tax exemptions, given administrative program changes, and updated provisions for local sales and local taxes.

- [Top Tools](#) [+]
- [File and Pay](#) [+]
- [Sales Tax](#) [+]
- [Local Sales Tax](#) [+]**
- [Use Tax](#) [+]
- [Exemptions and Refunds](#) [+]
- [Revenue Rulings](#) [+]
- [Education](#) [+]
- [Resources](#) [+]

Contact Us

 Email:
 Contact Form


 Phone (612):
 (612) 296-6181
 (612) 296-5772

 Hours:

 Address [-]

[Last Updated](#)
 August 19, 2021

The screenshot shows the Minnesota Department of Revenue website. The header is dark blue with the MDOR logo on the left and a search bar on the right. Below the header is a green navigation bar with links for Individuals, Businesses, Tax Professionals, Governments, Policy & Research, and Fraud. The main content area has a white background with the title 'Minnesota Department of Revenue' and the tagline 'Working together to fund Minnesota's future'. On the right side, there is a blue 'Top Tasks' sidebar with links for 'Where's My Refund?', 'Make a Payment', 'Log in to e-Service', and 'Register for a Tax ID'. Below the sidebar, there are four white boxes with green borders labeled 'INDIVIDUALS', 'BUSINESSES', 'TAX PROFESSIONALS', and 'GOVERNMENTS'. At the bottom, there is a green bar with the text 'Calculate a Sales Tax Rate' highlighted in red, and a link for 'Find a Form'.



[Individuals](#)
[Businesses](#)
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[Policy & Research](#)

Sales Tax Rate Calculator

Use this calculator to find the general state and local sales tax rate for any location in Minnesota.

The results do not include special local taxes—such as admissions, entertainment, liquor, lodging, and restaurant taxes—that may also apply. For more information, see [Local Sales Tax Information](#).

Note: Changes to the sales and use tax rates are published about 30 days before they begin.

Find a Sales and Use Tax Rate

You can search by address, 9-digit ZIP code, or by searching on an interactive map. [Look up a ZIP code](#) or [verify an address](#) on the U.S. Postal Service website.


Address

ZIP+4

Map

Sales Tax Rate Calculator

Sales Tax API (Application Program Interface)



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[Businesses](#)
[Tax Professionals](#)
[Governments](#)
[Policy & Research](#)

MENU

Sales Tax API (Application Program Interface)

[Subscribe to Sales Tax API email updates.](#)

The Minnesota Department of Revenue is currently offering a beta version of our Sales Tax Application Program Interface (Sales Tax API) that connects an online retailer's sales site and Minnesota's sales tax rate information, using a nine-digit ZIP code.

44

Use Tax Basics

- Applies to taxable purchases when sales tax was not charged
- Complements sales tax
- Self-assessed
- Paid directly to the state

15

Use Tax

Use tax is based on your purchase price of taxable items or services. This is true whether you:

- Buy items without paying sales tax
- Take items out of inventory
 - Use in your business
 - Donate to a charitable organization
 - Give away as promotional gifts
- Buy items in another Minnesota city or county with a lower (or no) local tax

Review Your Invoices

- Determine if items on the invoice are taxable
- Look for taxable items purchased with an exemption certificate
- Look for vendor changes
- Watch for remote sellers that are not required to charge sales tax



Recording Use Tax

- Always self-assess the tax and remit it directly to the Department of Revenue
- Never add use tax to a vendor payment
- Record the amount of use tax accrued on the invoice

Variable Rate Credit

- Minnesota allows a credit for sales tax paid to another state
- Must be legally due to the other state to receive credit

Calculating Variable Rate

1. Calculate the applicable amount of tax due
(variable rate X sales price).

2. Enter the amount as variable rate use tax on
your sales and use tax return.

Minnesota sales tax rate	6.875%
Wisconsin state and local sales tax	<u>(5.500%)</u>
Variable rate tax due to Minnesota	1.375%

Recordkeeping Basics

Use a record-keeping system that:

- Incorporates Generally Accepted Accounting Principles (GAAP)
- Tracks the data you need
- Easy to maintain
- Works for your business

Sales Documentation

You should retain sales documents that detail the following:

- Description of the item(s)
- Sales price
- Where the sales was sourced
- Any sales tax collected

Purchase Documentation

- Record this information:
 - Date of purchase
 - Invoice number
 - Vendor's name and description of item(s)
 - Taxable amount
 - Amount of state and local sales or use tax paid
- Keep a copy of the backup documentation

Fundamentals of a Recordkeeping System

Make sure that you:

- Record each transaction the same
- Do not mix personal and business transactions
- Do not mix business records, if you have more than one business
- Use the appropriate accounting method (cash or accrual)

Accounting Methods

Cash Basis

- Record income when you receive payment
- Report sales tax when you receive payment
- Report use tax when you pay the invoice

Accrual Basis

- Record income when you make the sale
- Report sales tax when you make the sale
- Report use tax based on the invoice date

Filing and Paying



You must do two things to avoid late filing and late payment penalties:

1. File your return by the due date.

2. Pay your sales and use tax liability on or before the due date.

Filing Due Dates

Filing Frequency	Average Tax Liability	Due Date
Annual filers	Less than \$100 per month (less than \$1,200 per year)	February 5 of the following year
Quarterly filers	Less than \$500 per month (less than \$6,000 per year)	20th day of the month following the end of the quarter
Monthly filers	More than \$500 per month (more than \$6,000 per year)	20th day of the following month

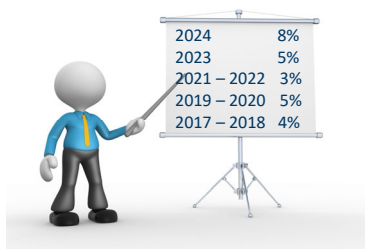
Cash Payment Waiver

- Most businesses are required to remit payment electronically
- Cannabis businesses unable to secure banking because of their involvement with cannabis may request a waiver to pay in cash (MN Stat. 289A.33)

Late Filing and Late Payment Penalties

Days Late	Late Filing Penalty	Late Payment Penalty
1-30 days	5 percent	5 percent
31-60 days	5 percent	10 percent
60+ days	5 percent	15 percent

Interest Rates



2024	8%
2023	5%
2021 – 2022	3%
2019 – 2020	5%
2017 – 2018	4%

Cannabis Posting Process

If you:

- Are subject to the cannabis gross receipts tax, AND
- Owe one of the following tax types: Sales, Withholding, Corporate Income, S Corp, and Partnership minimum fees

A Cannabis Posting Intent Letter will be issued

Cannabis Posting Process

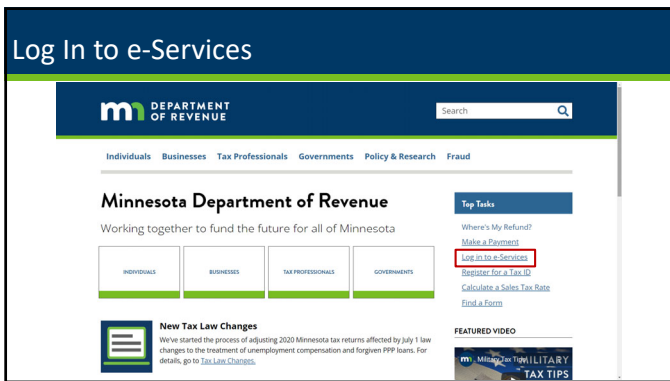
- 10-day notice to pay in full
- If the full payment is not received:
 - Posted on the Tax Delinquency list
 - Prevents the delivery of cannabis products from wholesale distributors

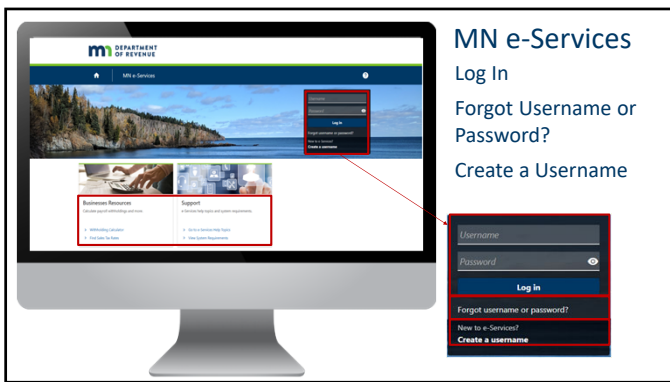
Cannabis Posting Process

To be removed from the Tax Delinquency list the business must:

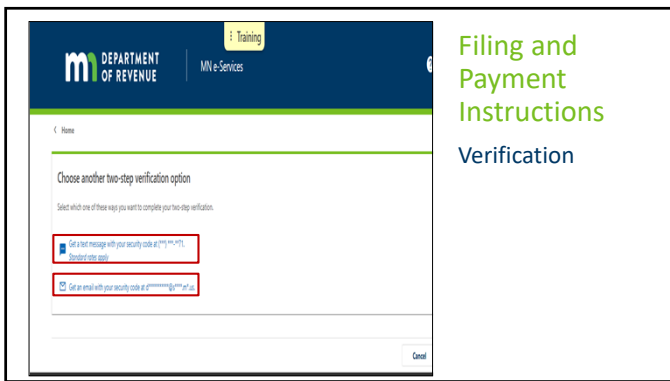
- Call the Minnesota Department of Revenue at 651-556-6830
- Obtain the required payoff amount
- Pay in full with secured funds

Then the business may receive cannabis deliveries again





MN e-Services
Log In
Forgot Username or
Password?
Create a Username



Filing and
Payment
Instructions
Verification

Training					
Location	Line	Tax Type	Rate	Amount	Tax Due
X 001	100	General Rate Sales Tax	6.875%	33,305.00	2,303.00
X 001	108	Cannabis Gross Receipts Sales	10.0%	26,004.00	2,600.00
X 001	109	Cannabis Gross Receipts Use	10.0%	0.00	0.00
X 001	200	Use Tax Purchases	6.875%	0.00	0.00
X 001	210	Variable Rate Purchases	Varies	0.00	0.00
X 001	380	St. Paul Sales	1.5%	33,305.00	500.00
X 001	385	St. Paul Use	1.5%	0.00	0.00
X 001	392	Metro Area Sales Tax for Housing	0.25%	33,305.00	84.00
X 001	393	Metro Area Use Tax for Housing	0.25%	0.00	0.00
X 001	394	Metro Area Transportation Sales Tax	0.75%	33,305.00	251.00
X 001	395	Metro Area Transportation Use Tax	0.75%	0.00	0.00
X 001	435	Ramsey County Transit Sales	0.50%	33,305.00	166.00
X 001	436	Ramsey County Transit Use	0.50%	0.00	0.00

Sales & Use Tax Return

Taxable sales

Cannabis Gross Receipts

Training					
Location	Line	Tax Type	Rate	Amount	Tax Due
X 001	100	General Rate Sales Tax	6.875%	33,305.00	2,303.00
X 001	108	Cannabis Gross Receipts Sales	10.0%	26,004.00	2,600.00
X 001	109	Cannabis Gross Receipts Use	10.0%	0.00	0.00
X 001	200	Use Tax Purchases	6.875%	0.00	0.00
X 001	210	Variable Rate Purchases	Varies	0.00	0.00
X 001	380	St. Paul Sales	1.5%	33,305.00	500.00
X 001	385	St. Paul Use	1.5%	0.00	0.00
X 001	392	Metro Area Sales Tax for Housing	0.25%	33,305.00	84.00
X 001	393	Metro Area Use Tax for Housing	0.25%	0.00	0.00
X 001	394	Metro Area Transportation Sales Tax	0.75%	33,305.00	251.00
X 001	395	Metro Area Transportation Use Tax	0.75%	0.00	0.00
X 001	435	Ramsey County Transit Sales	0.50%	33,305.00	166.00
X 001	436	Ramsey County Transit Use	0.50%	0.00	0.00

Sales & Use Tax Return

Taxable sales

Cannabis Gross Receipts

Taxable Purchases

Training					
Location	Line	Tax Type	Rate	Amount	Tax Due
X 001	100	General Rate Sales Tax	6.875%	33,305.00	2,303.00
X 001	108	Cannabis Gross Receipts Sales	10.0%	26,004.00	2,600.00
X 001	109	Cannabis Gross Receipts Use	10.0%	0.00	0.00
X 001	200	Use Tax Purchases	6.875%	2,000.00	137.00
X 001	210	Variable Rate Purchases	Varies	1,000.00	16.00
X 001	380	St. Paul Sales	1.5%	33,305.00	500.00
X 001	385	St. Paul Use	1.5%	0.00	0.00
X 001	392	Metro Area Sales Tax for Housing	0.25%	33,305.00	84.00
X 001	393	Metro Area Use Tax for Housing	0.25%	0.00	0.00
X 001	394	Metro Area Transportation Sales Tax	0.75%	33,305.00	251.00
X 001	395	Metro Area Transportation Use Tax	0.75%	0.00	0.00
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X 001	436	Ramsey County Transit Use	0.50%	0.00	0.00

Sales & Use Tax Return

Taxable sales

Cannabis Gross Receipts

Taxable purchases

Variable rate purchase

Training					
Location	Line	Tax Type	Rate	Amount	Tax Due
X 001	100	General Rate Sales Tax	6.875%	\$3,305.00	2,305.00
X 001	108	Cannabis Gross Receipts Sales	10.0%	26,804.00	2,680.40
X 001	109	Cannabis Gross Receipts Use	10.0%	0.00	0.00
X 001	200	Use Tax Purchases	6.875%	2,200.00	151.00
X 001	210	Variable Rate Purchases	Varies	1,000.00	14.00
X 001	300	St. Paul Sales	1.5%	\$3,305.00	50.00
X 001	305	St. Paul Use	1.5%	3,300.00	49.50
X 001	392	Metro Area Sales Tax for Housing	0.25%	\$3,305.00	8.26
X 001	393	Metro Area Use Tax for Housing	0.25%	3,300.00	8.25
X 001	394	Metro Area Transportation Sales Tax	0.75%	\$3,305.00	25.00
X 001	395	Metro Area Transportation Use Tax	0.75%	3,300.00	24.75
X 001	435	Ramsey County Transit Sales	0.50%	\$3,305.00	16.53
X 001	436	Ramsey County Transit Use	0.50%	3,300.00	16.50

Sales & Use Tax Return

Taxable sales

Cannabis Gross Receipts

Taxable purchases

Variable rate purchases

Purchases subject to local taxes

Training					
Location	Line	Tax Type	Rate	Amount	Tax Due
X 001	100	General Rate Sales Tax	6.875%	\$3,305.00	2,305.00
X 001	108	Cannabis Gross Receipts Sales	10.0%	26,804.00	2,680.40
X 001	109	Cannabis Gross Receipts Use	10.0%	0.00	0.00
X 001	200	Use Tax Purchases	6.875%	2,200.00	151.00
X 001	210	Variable Rate Purchases	Varies	1,000.00	14.00
X 001	300	St. Paul Sales	1.5%	\$3,305.00	50.00
X 001	305	St. Paul Use	1.5%	3,300.00	49.50
X 001	392	Metro Area Sales Tax for Housing	0.25%	\$3,305.00	8.26
X 001	393	Metro Area Use Tax for Housing	0.25%	3,300.00	8.25
X 001	394	Metro Area Transportation Sales Tax	0.75%	\$3,305.00	25.00
X 001	395	Metro Area Transportation Use Tax	0.75%	3,300.00	24.75
X 001	435	Ramsey County Transit Sales	0.50%	\$3,305.00	16.53
X 001	436	Ramsey County Transit Use	0.50%	3,300.00	16.50

Sales & Use Tax Return

Taxable sales

Taxable purchases

Variable rate purchases

Purchases subject to local taxes

Add a tax line

Save and finish later

Sales & Use Tax Return Summary	
Gross receipts	
Taxable sales	
Taxable purchases	
Projected amount due	

ABC CANNABIS STORE	
Sales and Use Tax - Return	
\$6,250.00	
30-Apr-2024	
Sales & Use Tax	
1049007	
ABC CANNABIS STORE	
Sales and Use Tax - Return	
Import Single Location Return Summary	
Return Summary	
Gross Receipts for all locations	\$75,480.00
Taxable Sales for all locations	\$33,305.00
Taxable Purchases for all locations	\$3,200.00
Projected Amount Due	
Tax	\$6,250.00
Deposits and Credits	\$0.00
Projected Penalty	\$0.00
Projected Interest	\$0.00
Projected Amount Due	\$6,250.00

Projected Amount Due

Would you like to make your payment?

New Bank Account

Will funding for this transaction be transmitted to or received from a financial agency located outside the territorial jurisdiction of the United States?

Payment Instructions

Bank Information

Payment Information

Submission Summary

Projected Amount Due
Payment Information

ABC CANNABIS STORE

Sales and Use Tax - Return

06/15/2024

1234567

ABC CANNABIS STORE

Sales and Use Tax - Return

Inputs Single Location Return Summary Payment Information **Submission Summary**

Projected Amount Due

Tax	\$6,250.00
Penalties and Credits	\$0.00
Projected Penalty	\$0.00
Projected Interest	\$0.00
Projected Amount Due	\$6,250.00

Payment Information

2024-2025 Payment	\$6,250.00
Penalties and Credits	\$0.00
Projected Amount Due	\$6,250.00

Cancel Save and Finish Later Previous Submit

Confirmation Screen

Confirmation Summary
Return Summary
Payment Summary
Review filing history
Print or email return

ABC CANNABIS STORE

Sales and Use Tax - Return

06/15/2024

1234567

ABC CANNABIS STORE

Sales and Use Tax - Return

Inputs Single Location Return Summary Payment Information **Submission Summary**

Confirmation Summary

Submitted Date and Time	7/15/2024 10:10:10 AM
Original Name	ABC CANNABIS STORE
Original Employer ID	123456789
Original EIN	123456789
Original State	CA
Original City	San Francisco
Original Zip	94102
Original Amount Due	\$6,250.00

Return Summary

Submitted Date and Time	7/15/2024 10:10:10 AM
Original Name	ABC CANNABIS STORE
Original Employer ID	123456789
Original EIN	123456789
Original State	CA
Original City	San Francisco
Original Zip	94102
Original Amount Due	\$6,250.00

Payment Summary

Submitted Date and Time	7/15/2024 10:10:10 AM
Original Name	ABC CANNABIS STORE
Original Employer ID	123456789
Original EIN	123456789
Original State	CA
Original City	San Francisco
Original Zip	94102
Original Amount Due	\$6,250.00

View History Email Me Print Summary Print Return OK

Notification of Changes

It is your responsibility to ensure the following information is correct:

- Business location(s)
- Contact information
- Legal organization
- Mailing address(es)
- NAICS code
- Owners and/or officers

ABC CANNABIS STORE

Sales and Use Tax - Return

06/15/2024

1234567

ABC CANNABIS STORE

Sales and Use Tax - Return

Inputs Single Location Return Summary Payment Information **Submission Summary**

Notification of Changes

Submitted Date and Time	7/15/2024 10:10:10 AM
Original Name	ABC CANNABIS STORE
Original Employer ID	123456789
Original EIN	123456789
Original State	CA
Original City	San Francisco
Original Zip	94102
Original Amount Due	\$6,250.00

View History Email Me Print Summary Print Return OK

Amending Returns

Common reasons for amending a return:

- Reported too much or not enough tax on your return
- Reported the tax on the wrong tax line
- Charged tax incorrectly to a customer and refunded the tax to the customer
- Received a completed exemption certificate from a customer for tax you paid and now refunded back to the customer



Letters or Bills

Did you receive a letter or a bill from us?





Resources to Answer Your Questions

Are you looking for additional resources?



Visit our website at revenue.state.mn.us

For Cannabis specific information:

[Cannabis Tax](#) | [Minnesota Department of Revenue \(state.mn.us\)](#)

Sales and Use Tax Contact Information

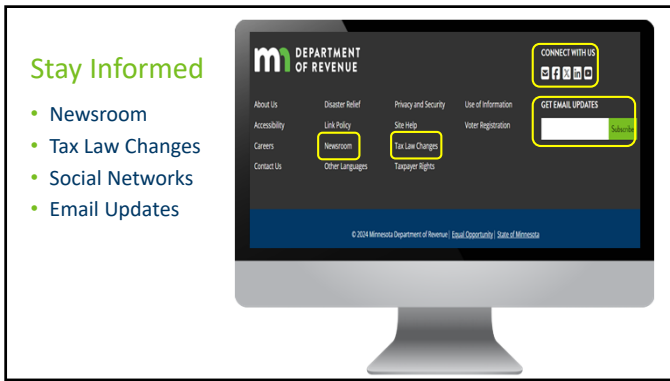
- Sales taxability questions
Email: salesuse.tech@state.mn.us
- Sales and Use Tax account questions
Email: salesuse.tax@state.mn.us
- Telephone assistance
Phone: 651-296-6181 or 1-800-657-3777 (toll free)

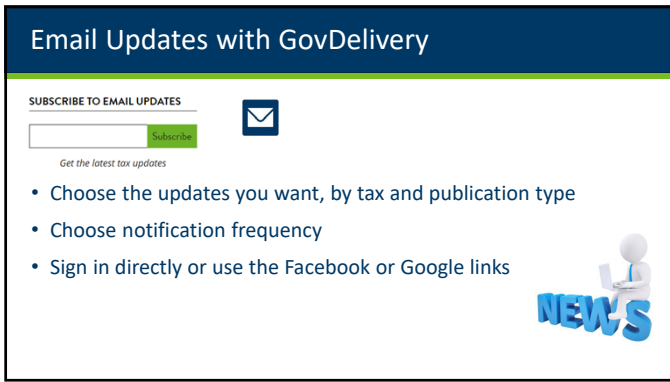


Other Division Contact Information

- Business Income Taxes
 - 651-556-3075
 - Email: businessincome.tax@state.mn.us
- Withholding Tax
 - 651-282-9999 or 1-800-657-3594
 - Email: withholding.tax@state.mn.us
- Business Registration
 - 651-282-5225 or 1-800-657-3605
 - Email: Business.Registration@state.mn.us









Course Review

During this class, we discussed ...

- The basic sales and use tax concepts for Minnesota and its local taxing jurisdictions
- How sales tax and cannabis tax applies to retail cannabis businesses
- The difference between taxable goods and those that are nontaxable or exempt
- How to use and when to accept an exemption certificate
- The documentation necessary for your records and returns
- e-Services and how to file a sales and use tax return
- Where to find information to help you answer your questions



Thank you!

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