



## Sourcing of Sales

### *Applying State and Local Taxes*

Working together to fund the future for all of Minnesota | [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Minnesota Business Tax Education

September 2025

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## About the Webinar



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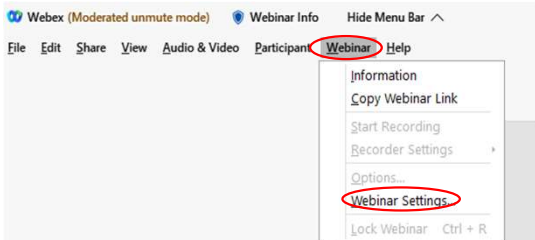
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## Webinar Settings



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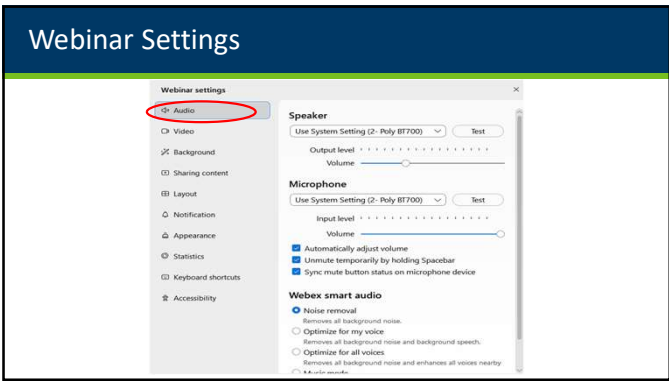
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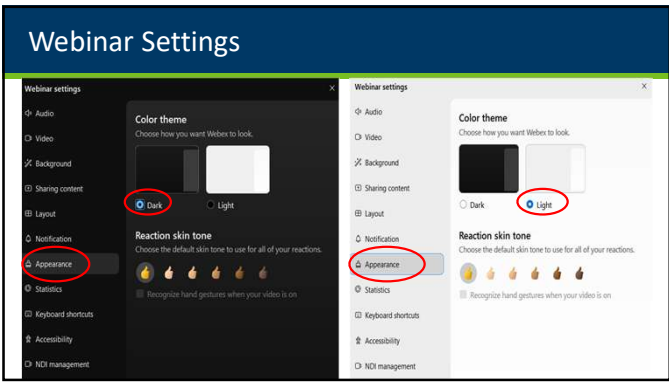
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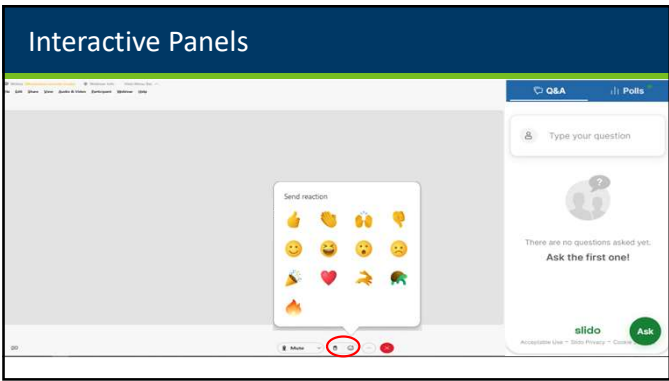
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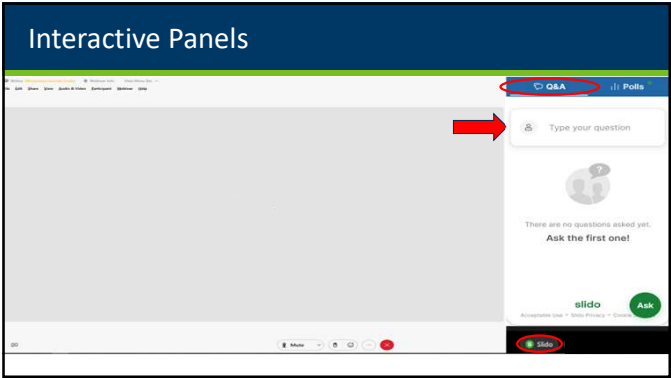
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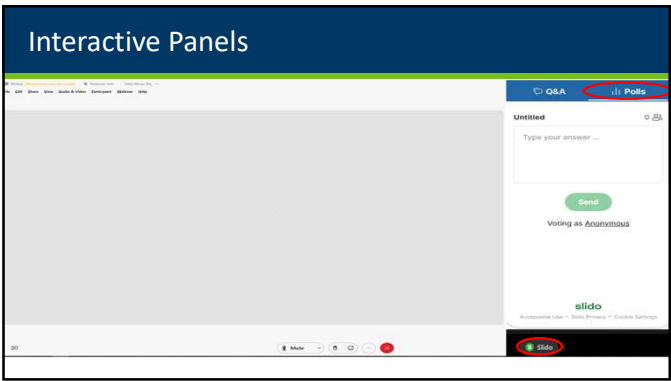
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## Disclaimer

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](mailto:salesuse.edu@state.mn.us), 651-296-6181, or 1-800-657-3777 (toll-free).



**Minnesota Business Tax Education Program**  
*Providing education opportunities about Minnesota tax laws.*

## Course Objectives

After completing this course, you will be able to:

- Determine what taxes apply to sales
- Identify what local taxing jurisdictions are implementing new local sales and use taxes
- Explain who must register for, collect, and remit local taxes
- Register for a local tax using e-Services
- Identify the documentation necessary for sales and use tax records and returns
- Locate several resources that answer your sales and use tax questions

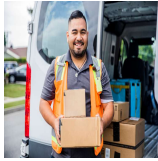
## Which taxes apply to the sale?

### Part 1

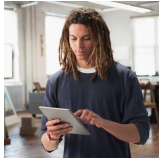
## General Sourcing Rules



1. Seller's  
Address



2. Delivery  
Address



3. Billing  
Address

MN Stat. 297A.668, Subd. 2

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## General Sourcing Rules *(continued)*



4. Address  
from Payment  
Instrument



5. Seller's  
Address

MN Stat. 297A.668, Subd. 2

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## Sourced to Seller's Address



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## Sample Invoice 1

<b>Lakeville Hardware</b> 20195 Holyoke Ave Lakeville, MN 55044-8339		Invoice #6543
Date: 3/1/2025		
Bill To: Ben Weatherstaff	Ship To: Pick-up	
Description	Amount	Tax
4-Step Fertilizer Program	\$ 150.00	T
Fertilizer Spreader	50.00	T
Subtotal	200.00	
Delivery	N/A	
Sales Tax (MN 6.875%, Dakota Cty Transit 0.25%, MAT 0.75%, MATH 0.25%)	16.25	
TOTAL: \$ 216.25		

## Sample Invoice 2

<b>Detroit Lakes Public Library</b> 1000 Washington Ave. Detroit Lakes, MN 56501-3414		Invoice #1122
Date: 4/4/2025		
Bill To: John Smith 913 Lake Ave Detroit Lakes, MN 56501 - 3403	Ship To:	
Description	Amount	Tax
Meeting room rental	\$ 150.00	N
Projector rental	50.00	T
Tables (50)	50.00	T
Chairs (100)	100.00	T
Subtotal	350.00	
Delivery	N/A	
Sales Tax (MN 6.875%, Becker Cty Transit 0.5%, and Detroit Lakes 0.5%)	15.75	
TOTAL: \$ 365.75		

## Sourced to Delivery Address



### Sample Invoice 3

Trusty Cleaners 402 Park St Freeborn, MN 56032		Invoice #911	
Date: 4/10/2025			
Bill To:	Miranda Justice & Associates 411 South Broadway Albert Lea, MN 56007-4505	Ship to:	Same
Description		Amount	Tax
Weekly cleaning for the period 1/1/25 - 3/31/25 (13 weeks)		\$ 1,950.00	T
Subtotal		1,950.00	
Delivery		-	
Sales Tax	(MN 6.875%, Freeborn Cty Transit 0.5%, Albert Lea 0.5%)		
		153.56	
		TOTAL: \$ 2,103.56	

### Sample Invoice 4

Greene Lawn Care 1005 High Ave. NE Willmar, MN 56201-6849		Invoice #7654	
Date: 6/15/2025			
Bill To: Mary Lennox 1009 West Lincoln Ave. Olivia, MN 56277-1250		Job Site: Same	
Description		Amount	Tax
Lawn mowing		\$ 75.00	T
Fertilizer application		100.00	T
Subtotal		175.00	
Delivery		N/A	
Sales Tax (MN 6.875%, Renville Cty Transit 0.5%)		12.91	
		TOTAL: \$ 187.91	

### Sample Invoice 5

White's Cleaners 400 2nd St. S St. Cloud, MN 56301-3622		Invoice #76543	
Date: 6/15/2025			
Bill To: Edward Lewis 151 13th Ave N. Waite Park, MN 56387-1066		Ship to: Same	
Description		Amount	Tax
5 dress shirts laundered and pressed, light starch (5 @ \$5.00)		\$ 25.00	T
Two-piece suit dry cleaned		22.00	T
Subtotal		47.00	
Delivery		5.00	T
(MN 6.875%, Stearns Cty 0.375%, Stearns Cty Transit 0.25%, St Cloud Area 0.5%, Waite Park 0.5%)			
Sales Tax		4.42	
		TOTAL: \$	56.42

## Sample Invoice 6

Good Eats Deli 411 W 1st Street Duluth, MN 55802-1102		Invoice #2233	
Date: 04/14/2025			
Bill To: Accurate Accounting 100 Plonk Drive Proctor, MN 55810-1705		Ship To: Same	
Description		Amount	Tax
Catered box lunches 25@ \$11.95		\$ 298.75	T
Delivery		25.00	T
Minnesota General Sales Tax (6.875%)		22.26	
St. Louis Co. Transit Tax (0.5%)		1.62	
Proctor Sales Tax (1.00%)		3.24	
Proctor Food and Beverage Tax (1.00%)		3.24	
TOTAL: \$		354.10	

## Sample Invoice 7

ABC Lumber  
1525 S. Cedar Ave.  
Owatonna, MN 55060-3955

Invoice #4444

Date: 5/30/2025

Bill To: Jack of All Trades Construction  
540 West Hills Circle  
Owatonna, MN 55060-4701

Ship To: Lily Woodhouse  
408 2nd Avenue SE  
Medford, MN 55049-9515

Description	Amount	Tax
Composite decking	\$ 2,000.00	T
Deck screws	50.00	T
Subtotal	2,050.00	
Delivery	50.00	T
Sales Tax (MN 6.875%, Steele Cty Transit 0.5%, Medford 0.5%)		165.38
TOTAL: \$		2,265.38

## Sample Invoice 8

Maplewood Fireplace Co.  
1820 VanDyke St.  
Maplewood, MN 55109-3709

Invoice #8765

Date: 05/31/2025

Bill To: Ashton Woods  
1584 Hadley Avenue N.  
Oakdale, MN 55128-5407

Ship To: Same

Description	Amount	Tax
Pilot light, installed	\$ 75.00	N
Subtotal	75.00	
Trip Charge	50.00	N
Taxes (Maplewood Fireplace Co. pays tax on materials used)		N/A
TOTAL: \$ 125.00		

## Sample Invoice 9

Lake Elmo Park Reserve 1515 Keats Ave. No Lake Elmo, MN 55042-9569		Invoice #1099	
Date: 6/7/2025			
Bill To:	Anajali Patel 3880 Laverne Ave. N. Lake Elmo, MN 55042-1500	Ship To:	Lake Elmo Park Reserve 1515 Keats Ave. No Lake Elmo, MN 55042-9569
Description		Amount	Tax
Rental of Nordic Center at Lake Elmo Park Reserve		\$ 200.00	16.75
Reserved from 9:00 a.m. to 1:00 p.m. (4 hrs @ \$50/hr)			
Vehicle permit required to enter the park See Revenue Notice 17-08			
Subtotal		200.00	
Delivery			N/A
Sales Tax	(MN 6.875%, Washington Cty Transit 0.5%, MAT 0.75%, MATH 0.25%)		16.75
TOTAL:		\$	216.75

## Sample Invoice 10

Nobles Auto Glass 407 12th St. Worthington, MN 56187-2471		Invoice #944	
Date:	3/1/2025	<div>Service Location:</div> <div>Portia Carerra City Hall: 303 9th St. Worthington, MN 56187-2335</div>	
Bill To:	Portia Carerra 305 E. Luverne St. Luverne, MN 56156-1611		
Description	Amount	Tax	
Replacement Windshield	\$ 600.00	T	
Repair Labor	\$ 500.00	N	
VIN: 12345689XYZ License: MN 123 ABC			
Service time: 9:00 - 11:00 a.m			
Subtotal	1,100.00		
Delivery	-		
Sales Tax (MN 6.875%, Nobels Cty Transit 0.5%, Worthington 0.5%)		47.25	
TOTAL:		\$ 1,147.25	

## Sample Invoice 11

Princeton Public Utilities 705 N 2nd St. Princeton, MN 55371-1550			Invoice #789			
Date: 4/02/2025			Ship To: Charging Station #2 705 N 2nd St. Princeton, MN 55371-1550			
Bill To: C. Electra						
Description			Qty	Price	Total	Tax
EV Charging Station - Connection Fees			1.00	5.00	\$ 5.00	T
EV Charging - DC Fast Charger (minutes)			20.00	1.50	\$ 30.00	T
Subtotal					35.00	
Sales Tax (MN 6.875%, Mille Lacs Cty Transit 0.5%)					included in sales price	
					TOTAL:	\$ 35.00

## Sourced to Billing Address



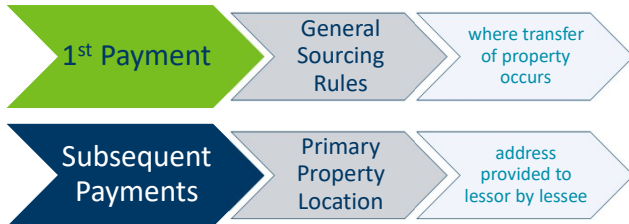
## Sample Invoice 12

Business Solutions Software Co. 1315 10th St. Sacramento, CA 95814-4905		Invoice #65432
Date: 1/2/2025		
Bill To: Billy Beane Enterprises 122 6th St. NE Staples, MN 56479-2900	Ship To: Downloaded	
Description	Amount	Tax
Accounting Software Package - 5 users	\$ 4,000.00	T
Subtotal	4,000.00	
Delivery	N/A	
Sales Tax (MN 6.875%, Todd Cty Transit 0.5%, Staples 0.5%)	315.00	
TOTAL: \$ 4,315.00		

## Sample Invoice 13

Enola Holmes, P.I. 15 Ash St NE New London, MN 56273-8553		Invoice #9254
Date: 7/15/2025		
Bill To: Candace Richards 221 Washburne Ave Paynesville, MN 56362-1642	Ship To: Sent via email	
Description	Amount	Tax
Investigative Services 9 hours @ \$150.00/hour	\$ 1,350.00	T
Photographs	25.00	T
Mileage 259 @ \$0.655/mile	169.65	T
Subtotal	1,544.65	
Sales Tax (MN 6.875%, Stearns Cty 0.375%, Stearns Cty Transit 0.25%)	115.85	
TOTAL: \$ 1,660.50		

## Sourcing Rules for Operating Leases or Rentals of Tangible Personal Property (TPP)



MN Stat. 297A.668, Subd. 3

## Sample Invoice 14

Business Solutions Co  
658 Cedar St  
St. Paul, MN 55155-1603

Invoice #12345-1

Date: 8/1/2025

Bill To: Widget Manufacturing  
300 South 6th St  
Minneapolis, MN 55487-0999

Ship To: Picked-Up

Description	Qty	Amount	Tax
Commercial Copy Machine S/N:987654321CCM Monthly Lease 1 of 60 (August 1-31, 2025)	1	\$ 250.00	T
Subtotal		\$ 250.00	
(MN 6.875%, St Paul 1.5%, Ramsey Cty Transit 0.5%, MAT 0.75%, Sales Tax MATH 0.25%)		24.69	
TOTAL:		\$ 274.69	

## Sample Invoice 15

Business Solutions Co  
658 Cedar St  
St. Paul, MN 55155-1603

Invoice #12345-2

Date: 9/1/2025

Bill To: Widget Manufacturing  
300 South 6th St  
Minneapolis, MN 55487-0999

Ship To: Same

Description	Qty	Amount	Tax
Commercial Copy Machine S/N:987654321CCM Monthly Lease 1 of 60 (September 1-30, 2025)	1	\$ 250.00	T
Subtotal		\$ 250.00	
(MN 6.875%, Minneapolis 0.5%, Hennepin Cty 0.15%, Hennepin Cty Transit 0.5%, MAT 0.75%, MATH 0.25%)		22.56	
Sales Tax			
TOTAL:		\$ 272.56	

## Sample Invoice 16

Grand Water Softener Sales 420 N. Pokegama Ave. Grand Rapids, MN 55744-2658		Invoice #5432	
Date: 6/1/2025			
Bill To: George Washington 123 NE 4th St. Grand Rapids, MN 55744-2659		Ship To: Same	
Description		Amount	Tax
Water Softener installation		\$ 100.00	T
Water Softener Rental - June 1 thru June 30		25.00	T
Water softener salt - 2 bags		35.00	T
Subtotal		160.00	
Delivery		N/A	
Sales Tax (MN 6.875%, Itasca Cty 1.0%, Grand Rapids 0.5%)		13.40	
		TOTAL: \$	173.40

## Operating Lease vs. Capital Lease

Characteristics	Operating Lease (Rental Agreement)	Capital Lease (Financing Agreement)
What is being transferred?	Transfer of possession only; not title	Transfer of title upon possession or at the end of the lease agreement
Who owns property at the end of the lease?	Lessor owns property but lessee may have a buy-out option	The customer is required to buy the item at the end of the lease agreement, or can buy for a nominal amount
When is tax charged?	Sales tax applied to each lease payment	Sales tax is due up front

## Special Sourcing Rules

- Lease or rental of motor vehicles, trailers, semitrailers, or aircraft that do not qualify as transportation equipment (MN Stat. 297A.668, Subd. 4)
- Transportation equipment (MN Stat. 297A.668, Subd. 5)
- Multiple points of use (MN Stat. 297A.668, Subd. 6a)
- Advertising and promotional direct mail (MN Stat. 297A.668, Subd. 7)
- Other direct mail (MN Stat. 297A.668, Subd. 7a)
- Manufactured and modular housing (MN Stat. 297A.668, Subd. 8)
- Florist sales (MN Stat. 297A.668, Subd. 9)
- Telecommunications and related services (MN Stat. 297A.669)

### Lease or rental of motor vehicles, trailers, semitrailers, or aircraft



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### Transportation Equipment



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### Multiple Points of Use



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## Advertising and Direct Mail



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## Manufactured and Modular Housing



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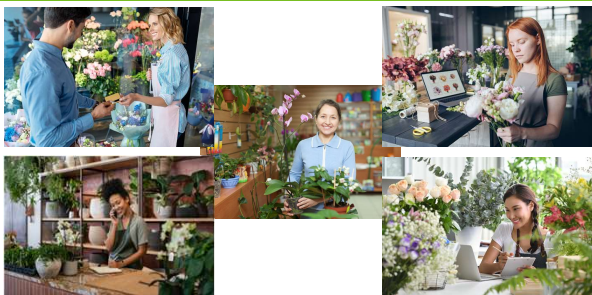
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## Florist Sales



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## Telecommunications and Related Services




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## 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(es)
- Motor vehicle \$20 excise tax




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**Enter Taxable Sales and Purchases**  
Enter the taxable amount of gross receipts in the Amount column for each location and line, then select **Next**.

Location	Line	Tax Type	Rate	Amount	Tax Due
M 001	100	General Rate Sales Tax	6.675%	0.00	0.00
M 001	200	Use Tax Purchases	6.675%	0.00	0.00
M 001	210	Variable Rate Purchases	Varies	0.00	0.00
M 001	392	Motor Vehicle Sales Tax For Housing	0.25%	0.00	0.00
M 001	393	Motor Vehicle Use Tax For Housing	0.25%	0.00	0.00
M 001	394	Motor Vehicle Transportation Sales Tax	0.75%	0.00	0.00
M 001	395	Motor Vehicle Transportation Use Tax	0.75%	0.00	0.00
M 001	400	Metropolitan Sales	0.1%	0.00	0.00
M 001	405	Metropolitan Use	0.5%	0.00	0.00
M 001	430	Hennepin County Sales	0.15%	0.00	0.00
M 001	431	Hennepin County Use	0.15%	0.00	0.00
M 001	432	Hennepin County Transit Sales	0.50%	0.00	0.00
M 001	433	Hennepin County Transit Use	0.50%	0.00	0.00

Page 1 of 1

To add a tax line, select the blank row.

Cancel Save and Finish Later Previous Next

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## Local Tax Changes

- Direct notification if your business is in a jurisdiction with a new, changed, or ended local tax
- Local Sales Tax Notices [revenue.state.mn.us/local-sales-tax-notice](https://revenue.state.mn.us/local-sales-tax-notice)
- GovDelivery sent to everyone who subscribes

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## Transition Sales

We have rules for transition sales involving:

- Tangible personal property
- Lease payments for tangible personal property
- Taxable services
- Admission tickets
- Purchases of construction materials used to complete a lump sum or fixed price construction contract

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## Sales of TPP Sourced to a Location with a New Tax Rate

Transitional periods do not affect sales of tangible personal property. Sales or use tax applies on the date the buyer takes possession or title of the goods, whichever happens first.

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## Sample Invoice 17

Furniture Superstore 123 University Ave St. Paul, MN 55101		Invoice #12345	
Date: 12/15/2024		Ship To: Same	
Bill To: Sophia Chase 710 2nd Ave S St James, MN 56081-1741			
Description	Qty	Amount	Tax
Right Sectional Couch SKU#LV123456; Ivory Linen fabric	1	\$ 950.00	T
Delivery scheduled for January 9, 2025 9-11 a.m.			
Subtotal		\$ 950.00	
Delivery		\$ 150.00	T
Sales Tax (MN 6.875%, Watonwan Cty Transit 0.5%)		81.13	
TOTAL:		\$ 1,181.13	

## Leases and Services Sourced to a Location with a New Tax Rate

### Rate Increase:

- The new rate applies to the **first billing period** that starts on or after the effective date of the change

### Rate Decrease:

- The new rate applies only to **bills issued** on or after the effective date of the change

## Sample Invoice 18

XYZ Energy 629 N 11 St Montevideo, MN 56265-1652		Invoice #5678	
Date: 1/15/2025		Ship To: Same	
Bill To: Unique Boutique 151 Arne Anderson Dr Montevideo, MN 56265-2127			
Description	Amount	Tax	
Commercial Electric (December 15, 2024-January 15, 2025)	\$ 150.00	T	
Commercial Water (December 15, 2024-January 15, 2025)	75.00	T	
Commercial Gas (December 15, 2024-January 15, 2025)	100.00	T	
Subtotal	325.00		
Delivery	N/A		
Sales Tax (MN 6.875%)	22.34		
TOTAL:		\$ 347.34	

## Sample Invoice 19

<b>XYZ Energy</b> 202 Parkway Ave S Lanesboro, MN 55949-9795		Invoice #5678
Date: 1/15/2025		
Bill To: Unique Boutique 114 Coffee St Lanesboro, MN 55949-8702	Ship To: Same	
Description	Amount	Tax
Commercial Electric (December 15, 2024-January 15, 2025)	\$ 150.00	T
Commercial Water (December 15, 2024-January 15, 2025)	75.00	T
Commercial Gas (December 15, 2024-January 15, 2025)	100.00	T
Subtotal	325.00	
Delivery	N/A	
Sales Tax (MN 6.875%, Fillmore Cty Transit 0.5%)	23.97	
TOTAL: \$ 348.97		

## Admission Sourced to a Location with a New Tax Rate

- The new tax applies to sales of admission on or after the effective date.
- Ticket sales are taxed based on the date purchased, not the date of the event.

## Sample Invoice 20

<b>Dilworth Civic Theater</b> 2 1st Ave SE Dilworth, MN 56529		Invoice #45678
Date: 3/15/2025		
Bill To: Richard Rogers 101 14th St. Cloquet, MN 55720-1657	Ship To: Will Call	
Description	Amount	Tax
4 Tickets to <i>Okalahoma!</i> April 27, 2025 2:00 p.m. Matinee	\$ 140.00	T
Subtotal	140.00	
Delivery	N/A	
Sales Tax (MN 6.875%, Clay Cty 0.5%)	10.33	
TOTAL: \$ 150.33		

## Construction Contracts with a New Tax Rate at the Job Site

Tangible personal property or services purchased in relation to a preexisting bid or contract are exempt from a new tax or a tax rate increase for six months from the effective date of the law change. The exemption is for the change in tax on items or services if purchased during the transitional period.

[revenue.state.mn.us/sales-during-transitional-periods-transitional-sales](https://revenue.state.mn.us/sales-during-transitional-periods-transitional-sales)

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## Tools to Find Tax Rates

We offer a variety of tools including:

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

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The screenshot shows the Minnesota Department of Revenue website. The 'Businesses' section is active, displaying a list of resources for businesses. The 'Business Taxes and Fees' link is highlighted in green. The page also includes a search bar, navigation tabs, and contact information.

Business Taxes and Fees	Business Taxes and Fees
All Business Taxes and Fees	Minnesota Gift Taxes
Alcoholic Beverage Tax	Minnesota Income and Death Tax
Cannabis Tax	Personal Income Tax
Cigarette and Tobacco Taxes	Petroleum Tax
Construction Franchise Tax	Property Taxes
Environmental Taxes and Fees	S Corporation Tax
Estate Tax	<b>Sales and Use Tax</b>
Excise Tax	Sales, Energy, Production Tax
Gift Tax	Unrelated Business Income Tax
Insurance Taxes	Wind Energy Production Tax
Minnesota and Minnesota Taxes	Withholding Tax

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Search

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Individuals

Businesses

Tax Professionals

Governments

Policy & Research

Fraud

## Sales and Use Tax

Sales Tax applies to most retail sales of goods and some services in Minnesota. You may owe Use Tax on taxable goods and services used in Minnesota when no sales tax was paid at the time of purchase. We also administer a number of local sales taxes.

**New Law Changes**

See 2021 Sales and Use Tax Law Changes to learn about new or expanded sales tax exemptions, June accelerated payment changes, and updated provisions for local sales and use taxes.

**Top Tasks** [+]

**File and Pay** [+]

**Sales Tax** [+]

**Local Sales Tax** [+]

**Use Tax** [+]

**Exemptions and Refunds** [+]

**Remote Sellers** [+]

**Education** [+]

**Resources** [+]

**Contact Info**

**EMAIL**

Contact form

**PHONE** [+]

651-296-6181  
800-657-3777

**HOURS** [+]

**ADDRESS** [+]

**Last Updated**

August 19, 2021

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## Sales and Use Tax

Sales Tax applies to most retail sales of goods and some services in Minnesota. You may owe Use Tax on taxable goods and services used in Minnesota when no sales tax was paid at the time of purchase. We also administer a number of local sales taxes.

**Cannabis Tax**

On May 30, 2023, a bill was signed to legalize the sale and use of recreational cannabis in Minnesota. Starting July 1, 2023, all sellers of taxable cannabis products must register with the Minnesota Department of Revenue to remit the new Cannabis Tax.

**Top Tasks** [+]

**File and Pay** [+]

**Sales Tax** [+]

**Local Sales Tax** [-]

[Local Sales Tax Information](#)

[Local Sales Tax Notices](#)

[Calculate Sales Tax Rate](#)

[Transitional Period Sales](#)

[Starting a New Local Tax](#)

**Contact Info**

**EMAIL**

Contact form

**PHONE** [+]

651-296-6181  
800-657-3777

**HOURS** [+]

**ADDRESS** [+]

**Last Updated**

June 21, 2023

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## Minnesota Department of Revenue

Working together to fund Minnesota's future

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**Top Tasks**

[Where's My Refund?](#)

[Make a Payment](#)

[Log in to e-Services](#)

[Register for a Tax ID](#)

[Calculate a Sales Tax Rate](#)

[Find a Form](#)

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# 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 [+]

### Contact Info

EMAIL

Contact form

PHONE [+]

651-296-6181

800-657-3777

HOURS [+]

ADDRESS [+]

### Related Content

Sales and Use Tax Information

### Last Updated

July 25, 2023

Zip+4 [-]

Enter a nine-digit ZIP code.

ZIP CODE\*

55146 6000

EFFECTIVE PERIOD

Apr-Jun 2025 ▾

DOLLAR AMOUNT

2500

Submit

Reset

Results: The Sales Tax rate for 55146-6000 is **9.875%** (Apr-Jun 2025).  
MN State = 6.875% ; Ramsey County Transit = 0.500% ; St. Paul = 1.500% ; Metro Area Transportation = 0.750% ; Metro Area Tax for Housing = 0.250%.

The tax on 2500 is **\$246.88**.

Address [-]

Enter an address.

ADDRESS\*

600 N Robert St

ADDRESS 2

Apt/Suite/Other

CITY\*

St. Paul

STATE: MN

EFFECTIVE PERIOD

Apr-Jun 2025 ▾

DOLLAR AMOUNT

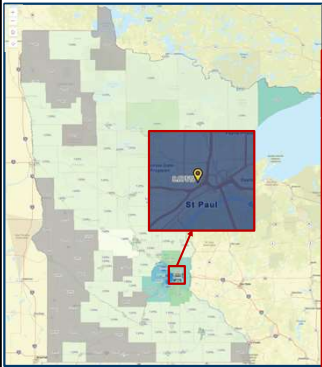
2500

Submit

Reset

Results: The Sales Tax rate for 600 N Robert St, St Paul **55146-6000** is **9.875%** (Apr-Jun 2025).  
MN State = 6.875% ; Ramsey County Transit = 0.500% ; St. Paul = 1.500% ; Metro Area Transportation = 0.750% ; Metro Area Tax for Housing = 0.250%.

The tax on 2500 is **\$246.88**.



Find the Rate

Address Search: 400 Robert St N, Saint Paul, MN, 55146, USA

Effective Period: Apr-Jun 2025

Calculate the Rate

Calculate the Rate

Dollar Amount: 1.00

Rate: 9.875%

View Results

Sales Tax Results

Address: 400 Robert St N, Saint Paul, Minnesota, 55146

Local General Sales & Use Tax Rates

Total Sales Tax Rate: 9.875%

State Tax: 6.875%

County Tax: 0.5%, Ramsey County Transit

City Tax: 1.5%, St. Paul City

Other Tax: None

Other Local Tax 1: None

Other Local Tax 2: None

Other Local Tax 3: 0.75%, Metro Area Transportation

Other Local Tax 4: 0.25%, Metro Area Tax for Housing

View Results

Special Local Taxes

This result does not include special local taxes (lodging, entertainment, liquor admissions, and restaurant taxes). If special local taxes apply, add them to the rate provided above.

[Fast Sheet 1045, Special Local Taxes](#)  
[Fast Sheet 1049, Minnesota Special Local Taxes](#)

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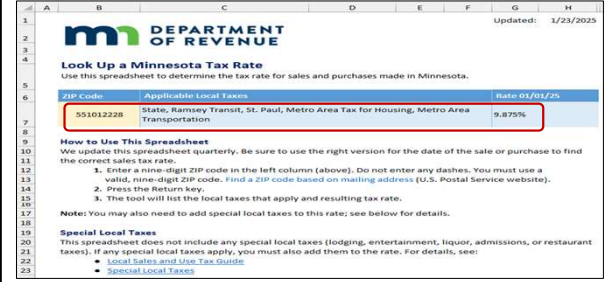
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Sales Tax Rate Spreadsheet



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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.

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# Who needs to register?

## Part 2

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## Who Needs to Register?

You must register in Minnesota if you:

- Have a taxable presence or nexus in Minnesota
- Remote sellers who exceed the Small Seller Exception
- Make purchases subject to use tax



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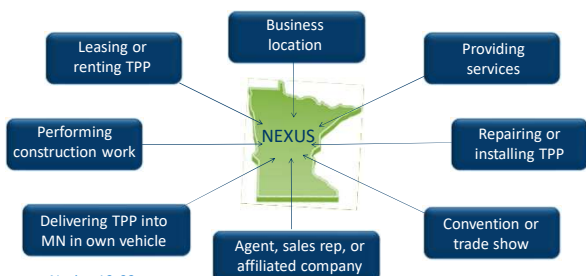
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## Physical Presence or Nexus



Revenue Notice 19-03

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## Remote Sellers

A **remote seller** is any business that sells products into Minnesota without having a physical presence in Minnesota.

Examples:

- Internet Sellers
- Sales over the telephone
- Mail order/catalog companies

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## Small Seller Exception

The **Small Seller Exception** applies to remote sellers who do NOT meet either of the following thresholds in the previous 12 months:

- 200 or more retail sales shipped into Minnesota
- Retail sales shipped into Minnesota that total more than \$100,00

[revenue.state.mn.us/sales-tax-faqs-remote-sellers](https://revenue.state.mn.us/sales-tax-faqs-remote-sellers)

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## Who is a Marketplace Provider?

A **Marketplace Provider** is any person, other than the seller, who facilitates a retail sale by:

- Listing or advertising the seller's products; and
- Processing the payments from the customer, either directly or indirectly through a third party

[revenue.state.mn.us/sales-tax-marketplace-providers](https://revenue.state.mn.us/sales-tax-marketplace-providers)

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### Sales Through Marketplace Providers

You only sell through a Marketplace

- If the Marketplace collects on your behalf, you do not need to register
- If the Marketplace does not collect sales tax on your behalf, you must register and collect the tax unless you meet the Small Seller Exception

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### Sales Through Marketplace Providers

You sell through a Marketplace, your own website, and through other sources

- If all retail sales into Minnesota combined exceed the Small Seller Exception, you must collect and remit tax for all sales not reported by the Marketplace

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## How do I register?

Part 3

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## Minnesota Tax ID Number

- Minnesota Department of Revenue's Business Center
  - Register online (<https://www.mndor.state.mn.us/tp/eservices/>)
  - Register by phone (651-282-5225 or 1-800-657-3605)
- Streamlined Sales Tax Registration System (SSTRS) [Streamlined Sales Tax Registration System](#)
- Certified Service Provider (CSP)




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## Registering for New Local Taxes

- Automatic registration for those with ZIP Codes in the local taxing jurisdiction
- Online through e-Services
- Phone

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**Enter Taxable Sales and Purchases**

Enter the taxable amount of gross receipts on the Amount column for each location and line, then select Next.

Location	Line	Tax Type	Rate	Amount	Tax Due
X 001	100	General Rate Sales Tax	6.875%	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	392	Metro Area Sales Tax for Housing	0.25%	0.00	0.00
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%	0.00	0.00
X 001	395	Metro Area Transportation Use Tax	0.75%	0.00	0.00
X 001	400	Minneapolis Sales	0.5%	0.00	0.00
X 001	405	Minneapolis Use	0.5%	0.00	0.00
X 001	430	Hennepin County Sales	0.15%	0.00	0.00
X 001	431	Hennepin County Use	0.15%	0.00	0.00
X 001	432	Hennepin County Transit Sales	0.50%	0.00	0.00
X 001	433	Hennepin County Transit Use	0.50%	0.00	0.00

← Page 1 of 1 →

• No add a tax line, select the blank row.

Cancel Save and Finish Later Practice Next

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# Recordkeeping

## Part 4

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### Recordkeeping Basics

Use a recordkeeping system that:

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



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### Recordkeeping Basics

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)

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## Sales Documentation

You should retain documents that detail the following:

- Date of the transaction
- Description of the item(s)
- Sales price
- Where the sale was sourced
- Sales tax collected
- Exemption certificate received

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## Purchase Documentation

Record this information:

- Date of purchase
- Invoice number
- Vendor's name
- Description of the item(s)
- Taxable amount
- Amount of state and local sales or use tax paid

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## Resources

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## Are you looking for additional resources?



Visit our website at [revenue.state.mn.us](http://revenue.state.mn.us)

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## Sales and Use Tax Contact Information

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



[revenue.state.mn.us/get-sales-tax-help](http://revenue.state.mn.us/get-sales-tax-help)

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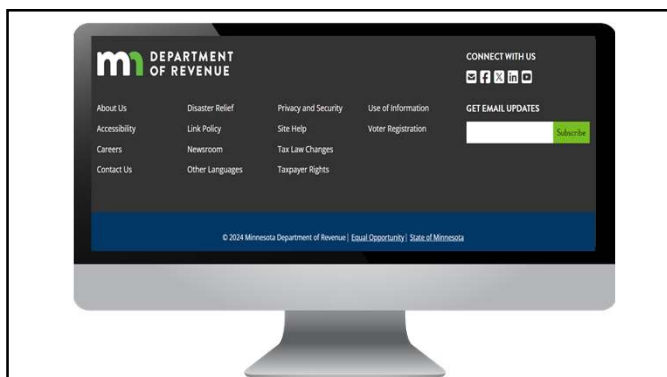
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## Email Updates with GovDelivery

SUBSCRIBE TO EMAIL UPDATES



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- Choose the updates you want, by tax and publication type
- Choose notification frequency
- Sign in directly or use the Facebook or Google links



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## Course Review

During this course, we discussed...

- What taxes apply to the transaction based on where the sale is sourced
- New and recent changes to local sales and use taxes
- Who must register for, collect, and remit state and local taxes
- How to register for a local tax using e-Services
- The documentation necessary for sales and use tax records
- Resources that answer sales and use tax questions

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# Thank you!

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