



Sales and Use Tax for Cannabis Retailers

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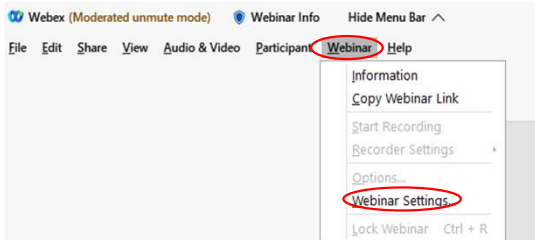
Minnesota Business Tax Education

August 2025

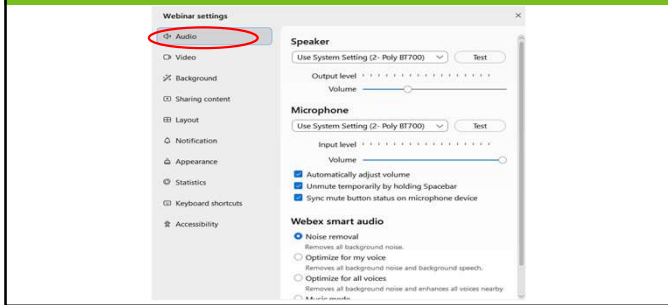
About the Webinar



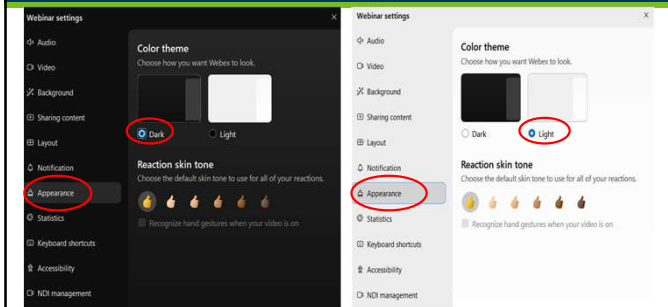
Webinar Settings



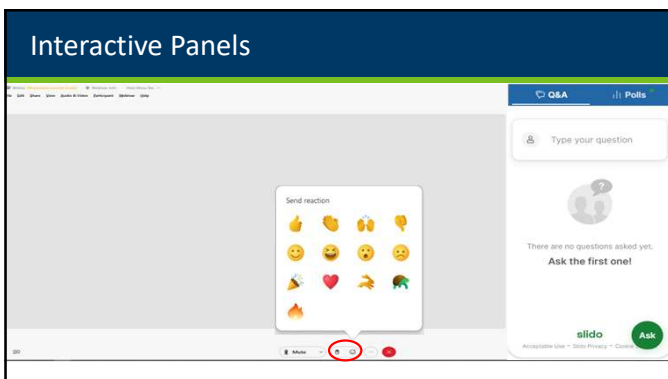
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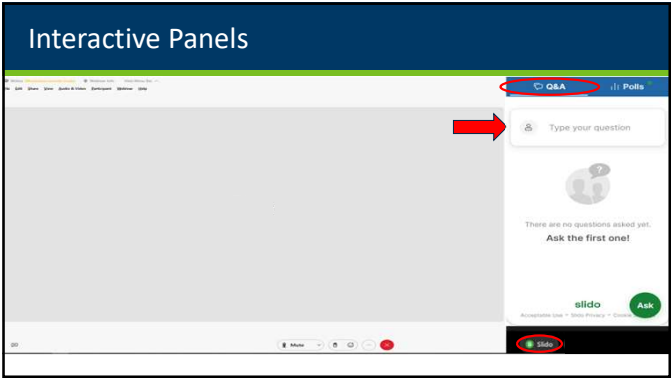


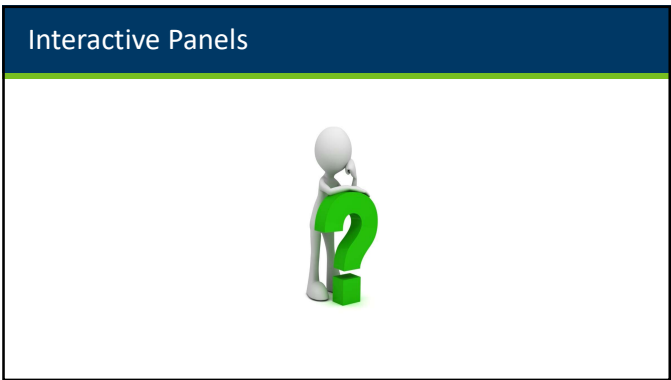
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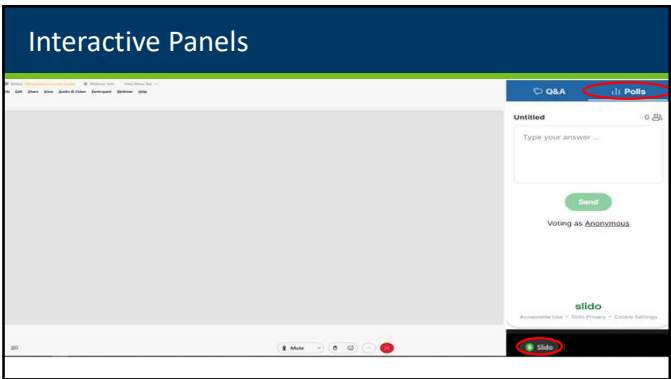


Interactive Panels









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:

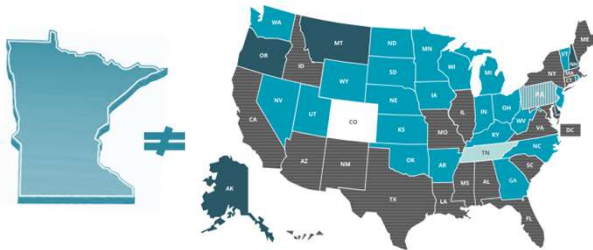
- Apply the basic sales and use tax concepts for Minnesota and its local taxing jurisdictions to your business
- Distinguish how sales and use tax law applies to cannabis retail businesses
- Identify what products are subject to sales tax and cannabis tax and the appropriate tax rates
- Recognize how 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

Minnesota Office of Cannabis Management

For People Interested in Starting a Business:

- Social Equity Applicants
- Grant Programs
- Hosting Cannabis Events
- General Licenses
- Hemp-Derived Cannabinoid Products

Sales Tax Laws Are Not The Same In Every State



streamlinedsalestax.org

Categories of Sales



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 |
| 15% Cannabis Tax | 1.50 | Hat | <u>5.00</u> |
| Tax (6.875%) | 0.69 | Subtotal | 10.00 |
| Total due | \$12.19 | 15% Cannabis Tax | 0.75 |
| | | Tax (6.875%) | <u>0.34</u> |
| | | Total due | \$11.09 |

Taxable Sales – Cannabis Tax

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 – Sales Tax

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 Publication)
- Advertising materials shipped out-of-state (Advertising Publication)
- Items consumed in performing a taxable service
- Items used or consumed in agricultural production (Agricultural and Farming Publication)
- Materials used or consumed in the manufacturing process (Industrial Production Publication)

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

[illegible]

- 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)

[illegible]

Other Fields on the Exemption Certificate

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Form ST-3, Certificate of Exemption

Complete this certificate and give it to the seller.

Seller: This certificate is not completed, you must change this line. Keep this certificate as proof of your records.

This is a duplicate certificate, unless one of the boxes below is checked. This certificate remains a form as long as the purchaser continues using the same name and address otherwise attached to the certificate.

☐ **Check if this certificate is for a single purchase and enter the related number (purchase order #).**

☐ **Check if this certificate is for a continuing purchase and enter the name of the organization.** Check the box to make provision for a specific use, enter the exempt entity name and specific purpose.

| Exempt entity name | Project description |
|------------------------|--|
| ABC Dental | |
| 1234 Main Street | St. Paul MN 55101 |
| 1234567 | Minnesota |
| How are you obtaining? | Exempt from sales tax under Section 60A.01 |
| XYZ Wholesale Company | |
| 987 First Avenue | Minneapolis MN 55404 |

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

[illegible]

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 Publication
- Twin Cities Area Local Tax Rate Publication

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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

Top Tasks [+]

Business Tax Resources [+]

Business Taxes and Fees [-]

All Business Taxes and Fees
Alcoholic Beverage Tax
Cannabis Tax
Cigarette and Tobacco Taxes
Corporation Franchise Tax
Environmental Taxes and Fees
Estate Tax

Minnesota Car Taxes
Mortgage Recording and Deed Tax
Partnership Tax
Petroleum Tax
Property Taxes
S Corporation Tax
Sales and Use Tax

Sales and Use Tax Information

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

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Search

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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.

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

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651-296-6101
800-657-3777

HOURS [+]
ADDRESS [+]

Last Updated
August 19, 2021

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Search

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Minnesota Department of Revenue

Working together to fund Minnesota's future

INDIVIDUALS

BUSINESSES

TAX PROFESSIONALS

GOVERNMENTS

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 [+]

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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.

Use Tax Basics

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

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:

- Date of the transaction
- 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 |

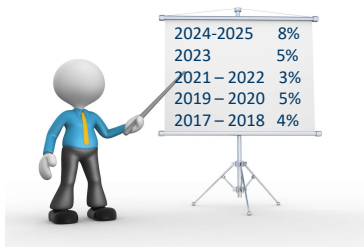
Cash Payment Waiver

- 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



| | |
|-------------|----|
| 2024-2025 | 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

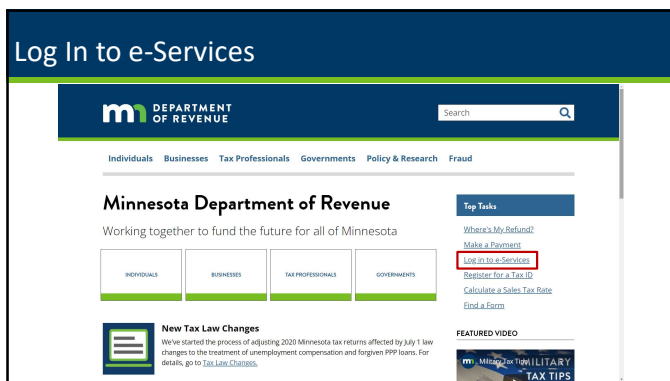
- 10-day notice to pay in full
- If the full payment is not received:
 - Posted on the Tax Delinquency list
 - Prevents the delivery of cannabis products from wholesale distributors

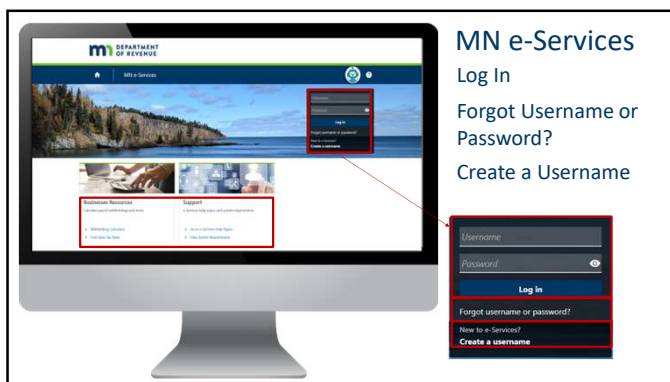
Cannabis Posting Process

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

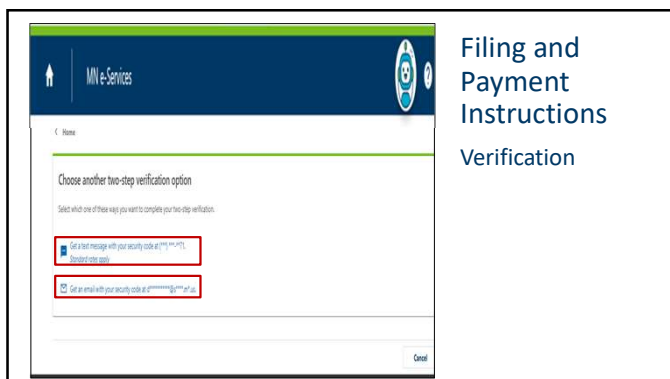
- Call the Minnesota Department of Revenue at 651-556-6830
- Obtain the required payoff amount
- Pay in full with secured funds

Then the business may receive cannabis deliveries again

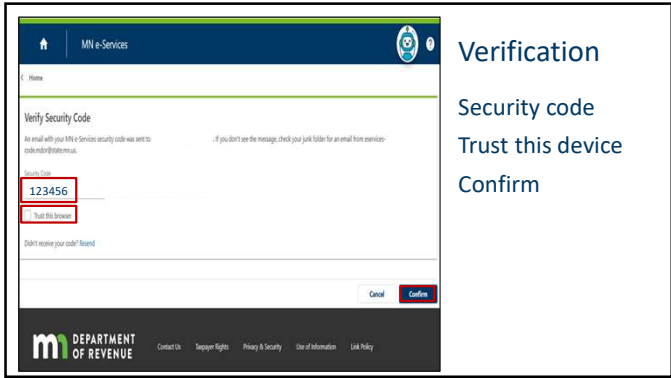


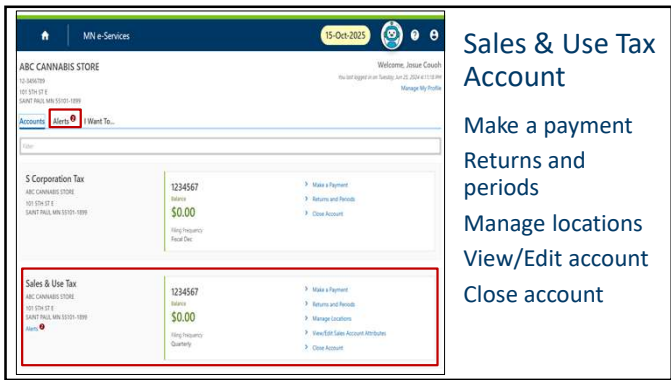


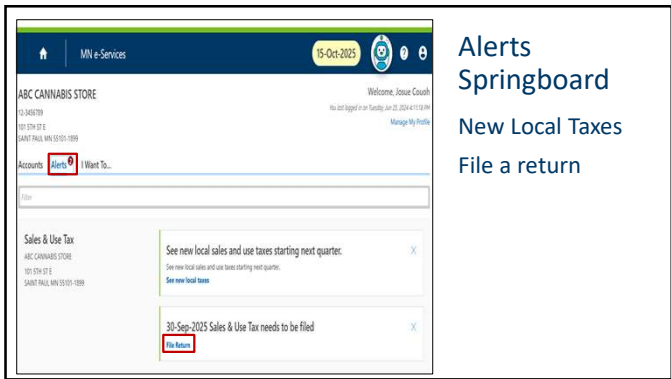
MN e-Services
Log In
Forgot Username or
Password?
Create a Username



**Filing and
Payment
Instructions**
Verification







MN e-Services

15-Oct-2025

ABC CANNABIS STORE

Sales and Use Tax - Return

01-Sep-2025

Sales & Use Tax

1234567

ABC CANNABIS STORE

Sales and Use Tax - Return

Import

Import Your Data

Your file must be in a format defined by the Minnesota Department of Revenue. See Sales Tax File Formats.

Import Your Data

Enter Your Data

To manually enter your data, select Next.

Cancel Save and Finish Later

Previous Next

Sales & Use Tax Return

Import Your Data

Enter Your Data

MN e-Services

15-Oct-2025

ABC CANNABIS STORE

Sales and Use Tax - Return

01-Sep-2025

Sales & Use Tax

1234567

ABC CANNABIS STORE

Sales and Use Tax - Return

Import

Single Location

Enter Gross Receipts

Gross Receipts for Location 001

73,480.00

73,480.00

Cancel Save and Finish Later

Previous Next

Sales & Use Tax Return

Gross Receipts

MN e-Services

15-Oct-2025

ABC CANNABIS STORE

Sales and Use Tax - Return

01-Sep-2025

Sales & Use Tax

1234567

ABC CANNABIS STORE

Sales and Use Tax - Return

Import

Single Location

Enter Taxable Sales and Purchases

Enter the taxable amount of gross receipts in the Receipt column for each location and line. Then select Next.

Receipt List

| Location | Line | Tax Type | Rate | Amount | Tax Due |
|----------|------|--|--------|----------|---------|
| X 001 | 100 | General Rate Sales Tax | 6.875% | 5,000.00 | 0.0000 |
| X 001 | 101 | Cannabidiol Gross Receipts Sales | 15.0% | 0.00 | 0.00 |
| X 001 | 102 | Cannabidiol Gross Receipts Use | 15.0% | 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 | 300 | St. Paul Sales | 1.0% | 5,000.00 | 0.00 |
| X 001 | 301 | St. Paul Use | 1.0% | 0.00 | 0.00 |
| X 001 | 302 | Metropolitan Area Sales Tax for Housing | 0.25% | 5,000.00 | 0.00 |
| X 001 | 303 | Metropolitan Area Use Tax for Housing | 0.25% | 0.00 | 0.00 |
| X 001 | 304 | Metropolitan Area Transportation Sales Tax | 0.75% | 5,000.00 | 0.00 |
| X 001 | 305 | Metropolitan Area Transportation Use Tax | 0.75% | 0.00 | 0.00 |
| X 001 | 400 | Ramsey County Transit Sales | 0.50% | 5,000.00 | 0.00 |
| X 001 | 401 | Ramsey County Transit Use | 0.50% | 0.00 | 0.00 |

Cancel Save and Finish Later

Previous Next

Sales & Use Tax Return

Taxable sales

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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 | 6.875% | 21,505.00 | 2,280.00 | |
| M-001 | 108 | Cannabis Gross Receipts Sales | 15.0% | 24,800.00 | 4,020.00 | |
| M-001 | 109 | Cannabis Gross Receipts Use | 15.0% | 0.00 | 0.00 | |
| M-001 | 200 | Use Tax Purchases | 6.875% | 0.00 | 0.00 | |
| M-001 | 210 | Variable Rate Purchases | Variable | 0.00 | 0.00 | |
| M-001 | 300 | St. Paul Sales | 1.5% | 15,505.00 | 500.00 | |
| M-001 | 305 | St. Paul Use | 1.5% | 0.00 | 0.00 | |
| M-001 | 302 | Metros Area Sales Tax for Housing | 0.25% | 15,505.00 | 84.00 | |
| M-001 | 303 | Metros Area Use Tax for Housing | 0.25% | 0.00 | 0.00 | |
| M-001 | 304 | Metros Area Transportation Sales Tax | 0.75% | 15,505.00 | 251.00 | |
| M-001 | 305 | Metros Area Transportation Use Tax | 0.75% | 0.00 | 0.00 | |
| M-001 | 405 | Ramsey County Transit Sales | 0.50% | 15,505.00 | 168.00 | |
| M-001 | 406 | Ramsey County Transit Use | 0.50% | 0.00 | 0.00 | |
| Cancel Save and Finish Later Previous Next | | | | | | |

Sales & Use Tax Return

Taxable sales
Cannabis Gross Receipts

| 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 | 6.875% | 21,505.00 | 2,280.00 | |
| M-001 | 108 | Cannabis Gross Receipts Sales | 15.0% | 24,800.00 | 4,020.00 | |
| M-001 | 109 | Cannabis Gross Receipts Use | 15.0% | 0.00 | 0.00 | |
| M-001 | 200 | Use Tax Purchases | 6.875% | 2,000.00 | 135.00 | |
| M-001 | 210 | Variable Rate Purchases | Variable | 0.00 | 0.00 | |
| M-001 | 300 | St. Paul Sales | 1.5% | 15,505.00 | 500.00 | |
| M-001 | 305 | St. Paul Use | 1.5% | 0.00 | 0.00 | |
| M-001 | 302 | Metros Area Sales Tax for Housing | 0.25% | 15,505.00 | 84.00 | |
| M-001 | 303 | Metros Area Use Tax for Housing | 0.25% | 0.00 | 0.00 | |
| M-001 | 304 | Metros Area Transportation Sales Tax | 0.75% | 15,505.00 | 251.00 | |
| M-001 | 305 | Metros Area Transportation Use Tax | 0.75% | 0.00 | 0.00 | |
| M-001 | 405 | Ramsey County Transit Sales | 0.50% | 15,505.00 | 168.00 | |
| M-001 | 406 | Ramsey County Transit Use | 0.50% | 0.00 | 0.00 | |
| Cancel Save and Finish Later Previous Next | | | | | | |

Sales & Use Tax Return

Taxable sales
Cannabis Gross Receipts
Taxable Purchases

| 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 | 6.875% | 21,505.00 | 2,280.00 | |
| M-001 | 108 | Cannabis Gross Receipts Sales | 15.0% | 24,800.00 | 4,020.00 | |
| M-001 | 109 | Cannabis Gross Receipts Use | 15.0% | 0.00 | 0.00 | |
| M-001 | 200 | Use Tax Purchases | 6.875% | 2,000.00 | 135.00 | |
| M-001 | 210 | Variable Rate Purchases | Variable | 1,000.00 | 164.00 | |
| M-001 | 300 | St. Paul Sales | 1.5% | 15,505.00 | 500.00 | |
| M-001 | 305 | St. Paul Use | 1.5% | 0.00 | 0.00 | |
| M-001 | 302 | Metros Area Sales Tax for Housing | 0.25% | 15,505.00 | 84.00 | |
| M-001 | 303 | Metros Area Use Tax for Housing | 0.25% | 0.00 | 0.00 | |
| M-001 | 304 | Metros Area Transportation Sales Tax | 0.75% | 15,505.00 | 251.00 | |
| M-001 | 305 | Metros Area Transportation Use Tax | 0.75% | 0.00 | 0.00 | |
| M-001 | 405 | Ramsey County Transit Sales | 0.50% | 15,505.00 | 168.00 | |
| M-001 | 406 | Ramsey County Transit Use | 0.50% | 0.00 | 0.00 | |
| Cancel Save and Finish Later Previous Next | | | | | | |

Sales & Use Tax Return

Taxable sales
Cannabis Gross Receipts
Taxable purchases
Variable rate purchase

Projected
Amount Due

Would you like to
make your
payment?

mn DEPARTMENT OF REVENUE

MN e-Services 15-Oct-2025

ABC CANNABIS STORE

Sales and Use Tax - Return \$7,591.00 Projected Amount Due

30 Sep 2025
Sales & Use Tax
1234567
ABC CANNABIS STORE

Sales and Use Tax - Return

Import Single Location Return Summary Payment Information

Would you like to pay \$7,591.00 for this return? *
☐ No ☐ Yes

Cancel Save and Finish Later Previous Next

Sales and Use Tax - Return

Import Single Location Return Summary Payment Information

Projected amount due is \$7,591.00. Would you like to make your payment now?
☐ No ☐ Yes

If this is the first payment you are making using e-Services and you have a debit/fin on your account, inform your bank that our ACH Company ID is 903687792.

Bank Information

Will funding for this transaction be transmitted to or received from a financial agency located outside the territorial jurisdiction of the United States?
☐ No ☐ Yes

Routing Number

Bank Name
(name, address, city, state, zip, country)

Account Number
1234567
Confirm Account Number
1234567

Bank Account Type
☒ Checking
☐ Savings

Save as default for future use
☐ No ☐ Yes

Name
UPDA-FEDERAL CREDIT UNION - 14567

Payment Information

Payment Date
15-Oct-2025

Payment Amount
\$7,591.00

Confirm Payment Amount
\$7,591.00

Cancel Save and Finish Later Previous Next

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?

If this is the first payment you are making using e-Services and you have a debit/fin on your account, inform your bank that our ACH Company ID is 903687792.

Bank Information

Will funding for this transaction be transmitted to or received from a financial agency located outside the territorial jurisdiction of the United States?
☐ No ☐ Yes

Routing Number

Bank Name
(name, address, city, state, zip, country)

Account Number
1234567
Confirm Account Number
1234567

Bank Account Type
☒ Checking
☐ Savings

Save as default for future use
☐ No ☐ Yes

Name
UPDA-FEDERAL CREDIT UNION - 14567

Payment Information

Payment Date
15-Oct-2025

Payment Amount
\$7,591.00

Confirm Payment Amount
\$7,591.00

Cancel Save and Finish Later Previous Next

Payment Instructions

Bank Information

Payment Information

Projected Amount Due

Payment Information

1 - ABC CASHBARS STORE

Sales and Use Tax - Return

2019 May 2020

Taxes & Use Tax

05/20/20

ABC CASHBARS STORE

\$7,591.00
Payment amount due

Sales and Use Tax - Return

1 Select
2 Single location
3 Main summary
4 Payment information
5 Submission Summary

Projected Amount Due

| | |
|----------------------|------------|
| Tax | \$7,591.00 |
| Payments and Credits | \$0.00 |
| Projected Penalty | \$0.00 |
| Projected Interest | \$0.00 |
| Projected Amount Due | \$7,591.00 |

Payment information

| | |
|---------------------|------------|
| E-File 2020 Payment | \$7,591.00 |
| Projected Balance | \$0.00 |

Cancel Save and Print Label 4 Previous **Submit**

[illegible]

- [Confirmation Summary](#)
- [Return Summary](#)
- [Payment Summary](#)
- [Review filing history](#)
- [Print or email return](#)

Confirmation

Sales and Use Tax Return Submitted

Thank you, your return has been submitted. Please allow 3 business days for your return to appear online. Please allow 3 business days from 10/15/2020 for your payment to appear online.

Confirmation Summary

| | |
|--------------------------|------------------------------------|
| Submission Date and Time | 10/15/2020 4:40 PM EDT |
| Client Name | ABC CORPORATION |
| Client ID | 123456789 |
| Client Address | 12345 Main St Anytown, NY 12345 |
| Client Phone | (555) 555-5555 |
| Client Email | info@abc.com |
| Client Website | www.abc.com |
| Client Tax ID | 12-3456789 |
| Client State | NY |
| Client City | Anytown |
| Client Zip | 12345 |
| Client County | Anytown |
| Client Country | USA |
| Client Currency | USD |
| Client Language | English |
| Client Timezone | EST |
| Client VAT ID | |
| Client EORI | |
| Client UIC | |
| Client TIN | |
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[illegible]

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

The screenshot shows the ARC Cannabis Store website. The top navigation bar includes the store name, a date (15-06-2017), and a user profile icon. The main content area features a product listing for '100mg Flower' with a price of '\$0.00'. A red box highlights the 'Add to Cart' button. The bottom of the page shows a 'View Details' link and a 'View Cart' button.

[illegible]

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

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)



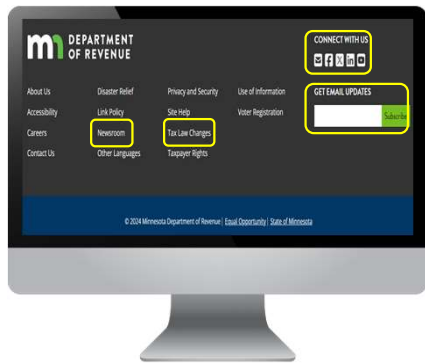
Other Division Contact Information

- 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



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Email Updates with GovDelivery

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Sales and Use Tax Education Classes

Cannabis related webinars:

- Sales and Use Tax for Cannabis Agricultural Production
- Sales and Use Tax for Cannabis Manufacturing

Other helpful Webinars:

- Introduction to Sales and Uses Taxes
- Sales and Use Tax for Retailers
- Sales and Use Tax for e-Services

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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