



## Sales and Use Tax for Local Governments

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Minnesota Business Tax Education

September 2025

## Disclaimer

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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:

- Identify who qualifies for the local government exemption
- List what products and services sold by a local government are subject to sales tax
- Identify what a local government can purchase exempt from sales tax
- Recognize when a purchasing agent agreement is appropriate
- Employ good recordkeeping practices to ensure you report and pay the correct amount of sales and use tax
- Locate several resources that answer sales and use tax questions



Part 1

# Local Governments

- Cities
- Counties
- Townships
- Other local government entities

[Minnesota Statute 297A.70](#)



# Who is exempt?

Exempt local governments include:

- Statutory or home rule charter cities, counties, townships, and instrumentality thereof as defined in M.S. 471.59
- Special districts and political subdivisions as defined under section M.S. 6.465
- Joint powers board or organization as defined in M.S. 471.59
- Units of local government provided in M.S. 297A.70



## Part 2

### Types of Transactions

For sales and use tax purposes, a sale includes these types of transactions:

- Retail sale
- Lease
- Rental
- Providing a service
- Sale from wholesaler to retailer
- Bartering

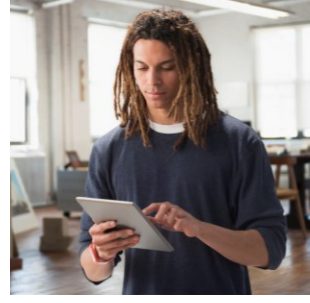
# General Sourcing Rules



**Seller's  
Address**



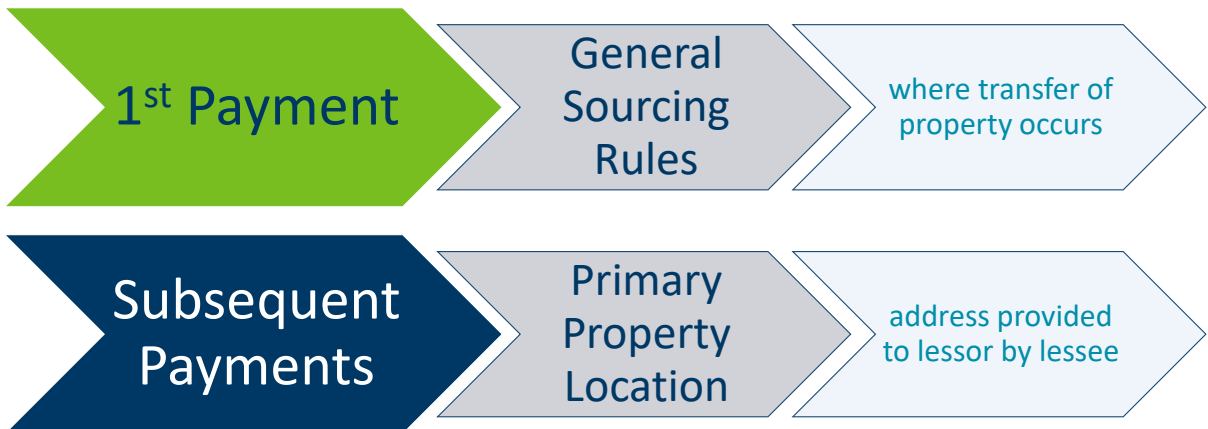
**Delivery  
Address**



**Billing  
Address**

[Minnesota Statute 297A.668, Subd. 2](#)

# Sourcing Rules for Leases or Rentals of TPP



## Taxable Services

- Admissions and memberships to athletic facilities, recreational areas, or places of amusement
- Admissions to city or county parks
- Admissions to community centers with athletic or recreational facilities
- Campground fees
- Golf membership and green fees



## Taxable Services *(continued)*

- Alarm monitoring services
- Lawn mowing, tree trimming, stump removal, and spraying services
- Parking charges, except residential or meters
- Towing charges, including administrative fees
- Telecommunications services, including fees to fax a document

# Sample Invoice 1

**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 Reserved from 9:00 a.m. to 1:00 p.m. (4 hrs @ \$50/hr) Vehicle permit required to enter the park <b>See Revenue Notice 17-08</b>	\$ 200.00	T
<b>Subtotal</b>	200.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b> (MN 6.875%, Washington Cty Transit 0.5%, MAT 0.75%, MATH 0.25%)	16.75	
<b>TOTAL:</b>	<b>\$ 216.75</b>	

# Sample Invoice 2

**City of Bemidji**  
**317 4th Street NW**  
**Bemidji, MN 56601-3116**

**Invoice #3456**

**Date:** 06/27/2025

**Bill To:** Sue Olson  
 600 4th St.  
 International Falls, MN 56649-2442

**Ship To:** Sue Olson  
 1500 Birchmont Dr. NE  
 Bemidji, MN 56601-2600

Description	Amount	Tax
Lawn Mowing	\$ 50.00	T
<b>Subtotal</b>	50.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b> (MN 6.875% MN, Beltrami Cty Transit 0.5%, Beltrami Cty 0.625% and Bemidji 0.5%)	4.25	
<b>TOTAL:</b>	<b>\$ 54.25</b>	

## Definition of Tangible Personal Property (TPP)

- **Tangible** - something that can be seen, weighed, measured, felt, touched, or is perceptible to the senses
- **Personal** - any item not incorporated into the land or realty
- **Property** - something that is owned or leased

## Examples of Taxable TPP

- Books and informational brochures
- Copies (unless required to be furnished by law)
- Equipment rentals
- Maps
- Vending machine sales of taxable items

[Vending Machine and Other Coin-Operated Devices Publication](#)

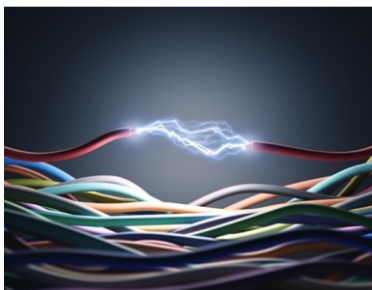


# Retailers

- You are considered a retailer, for example, when you sell plat books and rent canoes
- You must collect sales tax on goods you sell, unless specifically exempted by law, or you receive an exemption certificate from the purchaser
- You may buy items purchased for resale exempt from tax



# Utilities



# Sample Invoice 3

**Detroit Lakes Public Library**  
**1000 Washington Ave.**  
**Detroit Lakes, MN 56501-3414**

**Invoice #1122**

**Date:** 4/4/2025

**Bill To:** John Smith

**Ship To:**

913 Lake Ave

Detroit Lakes, MN 56501 - 3403

Description	Amount	Tax
Meeting room rental	\$ 150.00	N
Projector rental	50.00	T
Tables (50)	50.00	T
Chairs (100)	100.00	T
<b>Subtotal</b>	350.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b> (MN 6.875%, Becker Cty Transit 0.5%, and Detroit Lakes 0.5%)	15.75	
<b>TOTAL: \$ 365.75</b>		

# Sample Invoice 4

**Kanabec County SWCD**  
**2008 Mahogany St. #3**  
**Mora, MN 55051-7163**

**Invoice #1234**

**Date:** 05/01/2025

**Bill To:** Jane Doe

**Ship To:** Picked up

2008 Mahogany St. #3

Mora, MN 55051-7163

Description	Amount	Tax
Rain Barrel	\$ 50.00	T
<b>Subtotal</b>	50.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b> (MN 6.875%, Kanabec Cty Transit 0.5%)	3.69	
<b>TOTAL: \$ 53.69</b>		

# Sample Invoice 5

**Steele County SWCD**  
**235 Cedardale Dr SE**  
**Owatonna, MN 55060-4425**

**Invoice #2345**

**Date:** 05/01/2025

**Bill To:** Mary Adams  
 9420 SE 64th Ave.  
 Blooming Prairie, MN 55917-5863

**Ship To:** Mary Adams  
 9420 SE 64th Ave.  
 Blooming Prairie, MN 55917-5863

Description	Amount	Tax
Trees (25 @ 1.75)	\$ 43.00	T
<b>Subtotal</b>	43.00	
<b>Delivery</b>	20.00	T
<b>Sales Tax</b> (MN 6.875%, Steele Cty Transit 0.5%)	4.65	
<b>TOTAL: \$</b>		<b>67.65</b>

# Sample Invoice 6

**Steele County SWCD**  
**235 Cedardale Dr SE**  
**Owatonna, MN 55060-4425**

**Invoice #1023**

**Date:** 05/11/2025

**Bill To:** Jose Gonzalez  
 108 2nd St SE  
 Medford, MN 55049-9506

**Ship To:** Picked up

Description	Amount	Tax
Seeding drill (24-hour rental w/o operator)	\$ 75.00	T
Sprayer rental (24-hour rental w/o operator)	50.00	T
Tree planter rental (24-hour rental w/o operator)	50.00	T
Skidsteer rental (24-hour rental w/o operator)	275.00	T
<b>Subtotal</b>	450.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b> (MN 6.875%, Steele Cty Transit 0.5%)	33.19	
<b>TOTAL: \$</b>		<b>483.19</b>

# Sample Invoice 7

**Steele County SWCD**  
**235 Cedardale Dr SE**  
**Owatonna, MN 55060-9506**

**Invoice #1073**

**Date:** 05/12/2025

**Bill To:** Jose Gonzalez  
 108 2nd St SE  
 Medford, MN 55049-9506

**Ship To:** Jose Gonzalez  
 108 2nd St SE  
 Medford, MN 55049-9506

Description	Amount	Tax
Seeding drill (additional 2-days rental w/o operator)	\$ 150.00	T
Sprayer rental (additional 2-days rental w/o operator)	100.00	T
Tree planter rental (additional 2-days rental w/o operator)	100.00	T
Skidsteer rental (additional 2-days rental w/o operator)	550.00	T
<b>Subtotal</b>	900.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b> (MN 6.875%, Steele Cty Transit 0.5%, Medford 0.5%)	70.88	
<b>TOTAL:</b>	<b>\$ 970.88</b>	

# Sample Invoice 8

**Princeton Public Utilities**  
**705 N 2nd St.**  
**Princeton, MN 55371-1550**

**Invoice #789**

**Date:** 4/02/2025

**Bill To:** C. Electra

**Ship To:** Charging Station #2  
 705 N 2nd St.  
 Princeton, MN 55371-1550

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
<b>Subtotal</b>			35.00	
<b>Sales Tax</b> (MN 6.875%, Mille Lacs Cty Transit 0.5%)			included in sales price	
<b>TOTAL:</b>			<b>\$ 35.00</b>	

Taxable Sale to be included on the sales tax return:

Divide \$35.00

by 1.07375

\$32.60

## Nontaxable Sales

- Copies required to be furnished by law
- Educational lessons
- Notary services
- Permit fees
- Pet licenses
- Primary residential heating during winter months
- Residential water and sewer services
- Security or detective services by an off-duty peace officer within the jurisdiction that officer normally serves

## Prepared Food Sold by Local Governments

Meals and drinks when furnished, prepared, or served to:

- Patients at hospitals, sanitariums, nursing homes, or senior homes as part of routine care and included in the facilities charge
- Anyone on pre-kindergarten through 12th grade school premises
- Inmates or residents at correctional, detention, or detox facilities

## County Agricultural Society Sales Exemption

- Sales made by a county agricultural society on the fairgrounds during its regularly scheduled county fair are exempt from sales tax
- Except pre-sales, sales made before or after the county fair are taxable
- Sales made on property not owned by the county agricultural society are taxable

## Exemption Certificate Provided by Customer

Your customer may provide you with an exemption certificate:

- Inventory purchased for resale
- Items consumed in performing a taxable service
- Items used or consumed in industrial production



# Sample Invoice 9

**Rochester Public Utilities**  
**4000 East River Road NE**  
**Rochester, MN 55906-3414**

**Invoice 9999**

**Date: 6/01/2025**

**Bill To:** Med City Manufacturing      **Ship To:** Same  
 151 4th St SE  
 Rochester, MN 55904-3710

Description	Amount	Tax
Commercial Electric - Meter #12345	\$ 125.00	T
Commercial Electric - Meter #98765	1,500.00	E
Commercial Water	75.00	T
<b>Subtotal</b>	1,700.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b> (MN 6.875%, Olmsted Cty Transit 0.5%, Rochester 0.75%)	16.25	
<b>TOTAL:</b>	<b>\$ 1,716.25</b>	

**ST3 on file for meter #98765**

Name of Purchaser  
**Med City Manufacturing, Meter #98765**

Business Address  
 151 4th St SE      City Rochester      State MN      ZIP code 55904

Purchaser's tax ID number  
 1234567      State of Issue MN

Name of seller from whom you are purchasing, leasing, or renting  
**Rochester Public Utilities**

Seller's Address  
 4000 East River Road NE      City Rochester      State MN      ZIP code 55906

**Type of Business**

<input type="checkbox"/> 01 Accommodation and food services	<input type="checkbox"/> 11 Transportation and warehousing
<input type="checkbox"/> 02 Agricultural, forestry, fishing, hunting	<input type="checkbox"/> 12 Utilities
<input type="checkbox"/> 03 Construction	<input type="checkbox"/> 13 Wholesale trade
<input type="checkbox"/> 04 Finance and insurance	<input type="checkbox"/> 14 Business services
<input type="checkbox"/> 05 Information, publishing and communications	<input type="checkbox"/> 15 Professional services
<input checked="" type="checkbox"/> 06 Manufacturing	<input type="checkbox"/> 16 Education and health-care services
<input type="checkbox"/> 07 Mining	<input type="checkbox"/> 17 Nonprofit organization
<input type="checkbox"/> 08 Real estate	<input type="checkbox"/> 18 Government
<input type="checkbox"/> 09 Rental and leasing	<input type="checkbox"/> 19 Not a business (explain) _____
<input type="checkbox"/> 10 Retail trade	<input type="checkbox"/> 20 Other (explain) _____

**Reason for Exemption (See Instructions)**

<input type="checkbox"/> A Federal government (department) _____	<input type="checkbox"/> I Agricultural production
<input type="checkbox"/> B Specific government exemption	<input checked="" type="checkbox"/> K Industrial production/manufacturing
<input type="checkbox"/> C Tribal government (name) _____	<input type="checkbox"/> L Direct pay authorization
<input type="checkbox"/> D Foreign diplomat # _____	<input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically)
<input type="checkbox"/> E Charitable organization # _____	<input type="checkbox"/> N Direct mail
<input type="checkbox"/> F Educational organization # _____	<input type="checkbox"/> O Other (enter number from instructions) _____
<input type="checkbox"/> G Religious organization # _____	<input type="checkbox"/> P Percentage exemption
<input type="checkbox"/> H Resale	<input type="checkbox"/> Advertising (enter percentage) _____%
<input type="checkbox"/> I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)	<input type="checkbox"/> Utilities (enter percentage) _____%
	<input type="checkbox"/> Electricity (enter percentage) _____%

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 Under Minnesota law for each transaction for which the certificate is used.)

Signature of Authorized Purchaser: **Izzy Bright**      Print Name Here: Izzy Bright      Title: Acting Dir      Date: 8/24/2023

## Form ST3, Exemption Certificate

- 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)

# Seller's Responsibilities for Exemption Certificates

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

## Sample Invoice 10

**Kandiyohi County SWCD**  
**1005 High Ave**  
**Willmar, MN 56201-6849**

**Invoice #4567**

**Date:** 05/02/2025

**Bill To:** John Smith  
 6600 Highway 40 W  
 Willmar MN 56201-5095

**Ship To:** Picked up

Description	Amount	Tax
Trees (200 @\$1.75)	\$ 350.00	N
<b>Subtotal</b>	350.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b> ST3 on file	N/A	
<b>TOTAL:</b>	<b>\$ 350.00</b>	

**mn 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 a 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 or until otherwise cancelled by the purchaser.

- Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_
- If you are a contractor and have a purchasing 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: John Smith

Buyer's Address: 6600 Highway 40 W City: Willmar State: MN ZIP Code: 56201-5095

Purchaser's Tax ID Number \_\_\_\_\_ State of Issue \_\_\_\_\_

Tax ID Number: 141-1234567 Seller's License Number/State Used ID Number \_\_\_\_\_

Name of seller from whom you are purchasing, leasing, or renting: Kandiyohi County SWCD

Seller's Address: 1005 High Ave City: Willmar State: MN ZIP Code: 56201-6849

- Type of Business**
- 01 Agriculture, forestry, fishing, hunting
  - 02 Construction
  - 03 Finance and insurance
  - 04 Information, publishing and communications
  - 05 Manufacturing
  - 06 Mining
  - 07 Real estate
  - 08 Rental and leasing
  - 09 Retail trade
  - 10 Transportation and warehousing
  - 11 Utilities
  - 12 Wholesale trade
  - 13 Business services
  - 14 Professional services
  - 15 Education and health-care services
  - 16 Nonprofit organization
  - 17 Government
  - 18 Not a business (explain) \_\_\_\_\_
  - 19 Other (explain) \_\_\_\_\_

- Reason for Exemption (See Instructions)**
- A Federal government (department) \_\_\_\_\_
  - B Specific government exemption \_\_\_\_\_
  - C Tribal government (name) \_\_\_\_\_
  - D Foreign diplomat # \_\_\_\_\_
  - E Charitable organization # \_\_\_\_\_
  - F Educational organization # \_\_\_\_\_
  - G Religious organization # \_\_\_\_\_
  - H Retail sale \_\_\_\_\_
  - I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)
  - J Agricultural production
  - K Industrial production/manufacturing
  - L Direct pay authorization
  - M Multiple points of use (services, digital goods, or computer software delivered electronically)
  - N Direct mail
  - O Other (enter number from instructions) \_\_\_\_\_
  - P Percentage exemption \_\_\_\_\_
  - Q Advertising (enter percentage) \_\_\_\_\_%
  - R Utilities (enter percentage) \_\_\_\_\_%
  - S Elasticity (enter percentage) \_\_\_\_\_%

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of Purchaser: John Smith Print Name: John Smith Title: owner Date: 5/2/2025

Rev. 7/19

# Form ST3, Exemption Certificate

- Purchaser's type of business – 02- Agricultural, forestry, fishing hunting
- Reason for exemption – J - Agricultural production

# Contractors

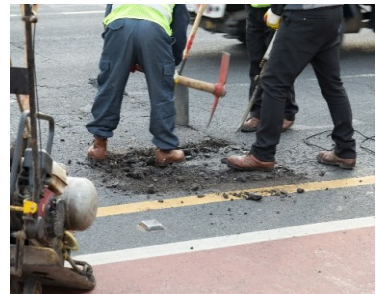
Contractors make improvements to real property

- You are considered a contractor, for example, when you install a new water meter and repair roads
- You do not collect sales tax on these contracts
- You may purchase items exempt using the local government exemption

# Improvements to Real Property

Examples of contracts to improve real property include:

- Installing utility meters
- Installing curbs, gutters, and sidewalks
- Planting trees along the boulevard
- Repairing roads



# Sample Invoice 11

**South St. Louis County SWCD**  
**215 N 1st Ave E**  
**Duluth, MN 55802-2058**

**Invoice #6543**

**Date:** 05/08/2025

**Bill To:** Mike Hansen  
 1909 W Superior St  
 Duluth, MN 55806-2140

**Ship To:** Mike Hansen  
 1909 W Superior St  
 Duluth, MN 55806-2140

Description	Amount	Tax
Trees, planted	\$ 200.00	N
<b>Subtotal</b>	200.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b>	N/A	
<b>TOTAL:</b>	<b>\$ 200.00</b>	

# Sample Invoice 12

**City of Watertown**  
**309 Lewis Avenue S.**  
**Watertown, MN 55388-4642**

**Invoice #4231**

**Date Ordered:** 5/1/2025

**Bill To:** Lana Waverly  
 401 Carter St NE  
 Watertown, MN 55388-9283

**Ship To:** Lana Waverly  
 401 Carter St NE  
 Watertown, MN 55388-9283

Description	Amount	Tax
Water meter, installed	\$ 200.00	N
<b>Subtotal</b>	200.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b>	N/A	
<b>TOTAL:</b>	<b>\$ 200.00</b>	

# Sample Invoice 13

**Linwood Township**  
**22817 Typo Creek Drive NE**  
**Stacy, MN 55079-9349**

**Invoice #3211**

**Date:** 04/16/2025

**Bill To:** Sam Jones  
 6256 227th Ave NE  
 Stacy, MN 55079-9350

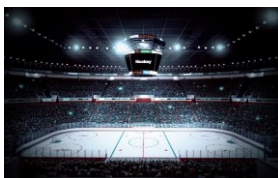
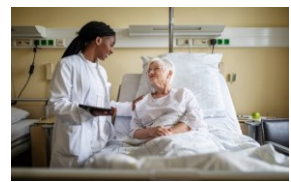
**Ship To:** Sam Jones  
 6256 227th Ave NE  
 Stacy, MN 55079-9350

Description	Amount	Tax
Culvert Installed	\$ 2,500.00	N
<b>Subtotal</b>	2,500.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b>	N/A	
<b>TOTAL:</b>	<b>\$ 2,500.00</b>	

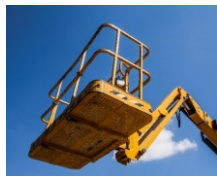
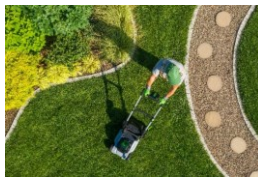


## Part 3

# Nontaxable Purchases for Local Governments



## Local Government Purchases – Exempt Inputs



## Purchaser's Responsibilities

- Purchases must be used in providing qualifying activities
- The item or service must be sold directly to and paid for by the local government
- The local government must provide the seller with a completed exemption certificate, Form ST3
- The local government is liable for any use tax, interest, and penalties

**mn 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 or until otherwise cancelled by the purchaser.

Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_  
 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 \_\_\_\_\_  
 Business Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_  
 MN

Purchaser's Tax ID Number \_\_\_\_\_ State of Issue \_\_\_\_\_

Invoice to transfer:  YES  NO  OTHER'S RECEIPT NUMBER/ORDER NUMBER \_\_\_\_\_  
 Name of seller from whom you are purchasing, leasing, or renting \_\_\_\_\_ State of Issue \_\_\_\_\_ Number \_\_\_\_\_

Seller's Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

**Type of Business**

<input type="checkbox"/> 01 Accommodation and food services	<input type="checkbox"/> 11 Transportation and warehousing
<input type="checkbox"/> 02 Agricultural, forestry, fishing, hunting	<input type="checkbox"/> 12 Utilities
<input type="checkbox"/> 03 Construction	<input type="checkbox"/> 13 Wholesale trade
<input type="checkbox"/> 04 Finance and insurance	<input type="checkbox"/> 14 Business services
<input type="checkbox"/> 05 Information, publishing and communications	<input type="checkbox"/> 15 Professional services
<input type="checkbox"/> 06 Manufacturing	<input type="checkbox"/> 16 Education and health-care services
<input type="checkbox"/> 07 Mining	<input type="checkbox"/> 17 Health care organization
<input type="checkbox"/> 08 Real estate	<input checked="" type="checkbox"/> 18 Government
<input type="checkbox"/> 09 Rental and leasing	<input type="checkbox"/> 19 Not a business (explain) _____
<input type="checkbox"/> 10 Retail trade	<input type="checkbox"/> 20 Other (explain) _____

**Reason for Exemption (See Instructions)**

B Specific government exemption (see instructions) \_\_\_\_\_  
 C Tribal government (name) \_\_\_\_\_  
 D Foreign diplomat # \_\_\_\_\_  
 E Charitable organization # \_\_\_\_\_  
 F Educational organization # \_\_\_\_\_  
 G Non-profit organization # \_\_\_\_\_  
 H Resale

I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)

J Agricultural production \_\_\_\_\_  
 K Industrial production/manufacturing \_\_\_\_\_  
 L Direct pay authorization \_\_\_\_\_  
 M Multiple points of use (services, digital goods, or computer software delivered electronically) \_\_\_\_\_  
 N Direct mail \_\_\_\_\_  
 O Other (enter number from instructions) \_\_\_\_\_  
 P Percentage exemption \_\_\_\_\_  
 Advertising (enter percentage) \_\_\_\_\_ %  
 Utilities (enter percentage) \_\_\_\_\_ %  
 Electricity (enter percentage) \_\_\_\_\_ %

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined up to \$10,000 and/or imprisoned for up to 5 years.)

Signature of Authorized Purchaser \_\_\_\_\_ Print Name Here \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Rev. 7/19

## Form ST3, Exemption Certificate

- Purchaser's name and address
- Purchaser's Minnesota tax ID number
- Purchaser's type of business
- Reason for exemption
- Purchaser's signature

## Sample Invoice 14

**ABC Container Co.**  
**123 Main Street**  
**Minneapolis, MN 55414-2114**

**Invoice #8888**

**Date:** 5/20/2025

**Bill To:** City of Marshall  
 344 W. Main Street  
 Marshall, MN 56258-1313

**Ship To:** City Hall  
 344 W. Main Street  
 Marshall, MN 56258-1313

Description	Amount	Tax
Stainless Steel Waste Receptacle	\$ 100.00	E
<b>Subtotal</b>	100.00	
<b>Delivery</b>	25.00	E
<b>Sales Tax</b> ST3 on file	N/A	
<b>TOTAL:</b>	<b>\$ 125.00</b>	

# Sample Invoice 15

**AAA Sand & Gravel**  
160 Johnson St  
Winona, MN 56987-3434

**Invoice #3333**

**Date:** 04/25/2025

**Bill To:** City of Winona  
207 Lafayette Street  
Winona, MN 55987-3533

**Ship To:** Gabrych Park  
950 East 7th St.  
Winona, MN 55987-4700

Description	Amount	Tax
Ball diamond aggregate	\$ 200.00	E
<b>Subtotal</b>	200.00	
<b>Delivery</b>	100.00	
<b>Sales Tax</b> ST3 on file	N/A	
<b>TOTAL:</b>	<b>\$ 300.00</b>	

# Sample Invoice 16

**Midwest Implement**  
422 Laurel St  
Brainerd, MN 56401-9647

**Invoice #1234**

**Date:** 9/15/2025

**Bill To:** City of Brainerd  
1619 Washington St. NE  
Brainerd, MN 56401-2573

**Ship To:** Picked up

Description	Amount	Tax
2024 Polaris SKS 146 Snowmobile	\$ 13,599.00	E
<b>Subtotal</b>	13,599.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b> ST3 on file	N/A	
<b>TOTAL:</b>	<b>\$ 13,599.00</b>	

**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 or until otherwise cancelled by the purchaser.

- Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_
- 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.

Name of Purchaser  
**City of Brainerd**

Business Address  
**1619 Washington St NE** City: **Brainerd** State: **MN** ZIP code: **56401-2573**

Purchaser's tax ID number  
**1234567** State of issue

Product ID number: \_\_\_\_\_ FEIN: \_\_\_\_\_ Driver's license number/State issued ID number: \_\_\_\_\_  
 State of use: \_\_\_\_\_ State of issuer: \_\_\_\_\_

Name of seller from whom you are purchasing, leasing, or renting  
**Midwest Implement**

Seller's Address  
**422 Laurel St** City: **Brainerd** State: **MN** ZIP code: **56401-9647**

**Type of Business**

<input type="checkbox"/> 01 Accommodation and food services	<input type="checkbox"/> 11 Transportation and warehousing
<input type="checkbox"/> 02 Agricultural, forestry, fishing, hunting	<input type="checkbox"/> 12 Utilities
<input type="checkbox"/> 03 Construction	<input type="checkbox"/> 13 Wholesale trade
<input type="checkbox"/> 04 Finance and insurance	<input type="checkbox"/> 14 Business services
<input type="checkbox"/> 05 Information, publishing and communications	<input type="checkbox"/> 15 Professional services
<input type="checkbox"/> 06 Manufacturing	<input type="checkbox"/> 16 Education and health-care services
<input type="checkbox"/> 07 Mining	<input type="checkbox"/> 17 Health care support
<input type="checkbox"/> 08 Real estate	<input checked="" type="checkbox"/> 18 Government
<input type="checkbox"/> 09 Rental and leasing	<input type="checkbox"/> 19 Not a business (explain)
<input type="checkbox"/> 10 Retail trade	<input type="checkbox"/> 20 Other (explain)

**Reason for Exemption (See Instructions)**

A Specific government exemption  
 B Nonprofit organization  
 C Tribal government (name) \_\_\_\_\_  
 D Foreign diplomat # \_\_\_\_\_  
 E Charitable organization # \_\_\_\_\_  
 F Educational organization # \_\_\_\_\_  
 G Religious organization # \_\_\_\_\_  
 H Resale  
 I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)

J Agricultural production  
 K Industrial production/manufacturing  
 L Direct pay authorization  
 M Multiple points of use (services, digital goods, or computer software delivered electronically)  
 N Direct mail  
 O Other (enter number from instructions) \_\_\_\_\_  
 P Percentage exemption  
 Advertising (enter percentage) \_\_\_\_\_ %  
 Utilities (enter percentage) \_\_\_\_\_ %  
 Discounts (enter percentage) \_\_\_\_\_ %

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

**Otha Gillespie** Print Name: **Otha Gillespie** Title: **City Clerk** Date: **9/15/2025**

## Form ST3, Exemption Certificate

- Local government's name and address
- Local government's Minnesota tax ID number
- Type of business - Government
- Reason for exemption – Local Government
- Purchaser's signature

## Sample Invoice 17

**Duluth Shipyards**  
**350 Harbor Dr.**  
**Duluth, MN 55802-2600**

**Invoice #12345**

**Date: 4/30/2025**

**Bill To:** City of Minneapolis  
 350 Fifth St. S.  
 Minneapolis, MN 55415-1306

**Ship To:** Picked up

Description	Amount	Tax
2023 24' mono hull fire & rescue boat (with foam collar system, weapons storage, box, shock mitigation seats, electronics package) Twin 200 HP Suzuki outboards Boat trailer (marked for use for Fire & Rescue)	\$ 200,000.00	E
<b>Subtotal</b>	200,000.00	
<b>Delivery</b>	N/A	
<b>Sales Tax</b> ST3 on file	N/A	
<b>TOTAL:</b>	<b>\$ 200,000.00</b>	

# Exclusions to the Local Government Exemption

- Cafes
- Campgrounds
- Gas and electric utilities
- Golf courses
- Landfills
- Laundromats
- Liquor stores
- Marinas
- Solid waste hauling
- Solid waste recycling
- Taxable cannabis retailer



# Sample Invoice 18

**Owatonna Public Utilities**  
**208 S Walnut Ave.**  
**Owatonna, MN 55060-2940**

**Invoice 1568**

**Date: 6/10/2025**

**Bill To:** Steele County Café  
 111 E Main St  
 Owatonna, MN 55060-3052

**Ship To:** Same

Description	Amount	Tax
Commercial Electric	\$ 150.00	T
Commercial Water	75.00	T
Commercial Gas	100.00	T
<b>Subtotal</b>	325.00	
<b>Delivery</b>	N/A	
<b>Minnesota General Sales Tax (6.875%)</b>	22.34	
<b>Steele County Transit Tax (0.5%)</b>	N/A	
<b>TOTAL:</b>	<b>\$ 347.34</b>	

# Sample Invoice 19

**Turf Spray 'R Us**  
**201 4th St SE**  
**Rochester, MN 55904-3708**

**Invoice 5678**

**Date: 6/10/2025**

**Bill To:** Brooktree Golf Course  
 1369 Cherry Street  
 Owatonna, MN 55060-1988

**Ship To:** Same

Description	Amount	Tax
2025 Z Turf Equipment Z-Spray LTS	\$ 14,000.00	T
<b>Subtotal</b>	14,000.00	
<b>Delivery</b>	1,000.00	T
<b>Minnesota General Sales Tax (6.875%)</b>	1,031.25	
<b>Steele County Transit Tax (0.5%)</b>	N/A	
<b>TOTAL:</b>	<b>\$ 16,031.25</b>	

# Sample Invoice 20

**Furniture on First**  
**600 1st Street South**  
**Biwabik, MN 55708-3046**

**Invoice 6869**

**Date: 6/10/2025**

**Bill To:** Biwabik Liquor  
 321 N Main Street  
 Biwabik, MN 55708-4500

**Ship To:** Pick-up

Description	Amount	Tax
Shelving Units	\$ 5,000.00	T
<b>Subtotal</b>	5,000.00	
<b>Delivery</b>	N/A	
<b>Minnesota General Sales Tax (6.875%)</b>	343.75	
<b>St. Louis County Transit Tax (0.5%)</b>	N/A	
<b>TOTAL:</b>	<b>\$ 5,343.75</b>	

# What purchases are taxable to local governments?

- Prepared food, candy, soft drinks, alcoholic beverages, cannabis
- Purchases and leases of motor vehicles
- Purchases made by employees
- Temporary lodging
- Purchases subject to other taxes
- Certain construction materials and supplies

# Sample Invoice 21

<b>Good Eats Deli</b> 131 9th Ave. Proctor, MN 55810-2741		<b>Invoice 2233</b>	
<b>Date:</b> 7/21/2025			
<b>Bill To:</b> City of Proctor 100 Pionk Drive Proctor, MN 55810-1705		<b>Ship To:</b> City Hall 100 Pionk Drive Proctor, MN 55810-1705	
Description	Amount	Tax	
Catered box lunches 25@\$9.75	\$ 243.75	T	
<b>Minnesota General Sales Tax (6.875%)</b>	16.76		
<b>Proctor Sales Tax (1.50%)</b>	N/A		
<b>Proctor Food and Beverage Tax (1.00%)</b>	2.44		
<b>St. Louis County Transit Tax (0.500%)</b>	N/A		
<b>TOTAL:</b>		<b>\$ 262.95</b>	



# Sample Invoice 24

**Motor Vehicle Rental Co.**  
**505 NW 1st Ave**  
**Grand Rapids, MN 55744-2667**

**Invoice #2222**

**Date:** 6/2/2025

**Bill To:** Itasca County  
 123 NE 4th St.  
 Grand Rapids, MN 55744-2659

**Ship To:** Itasca County  
 123 NW 4th St.  
 Grand Rapids, MN 55744-2659

Description	Amount	Tax
Mid-size sedan, weekly rental	\$ 350.00	T
<b>Motor Vehicle Rental Tax (9.2%)</b>		32.20
<b>Car Rental Fee (5.0%)</b>		17.50
<b>Minnesota General Sales Tax (6.875%)</b>		24.06
<b>Itasca County (1.0%)</b>		N/A
<b>Grand Rapids (0.5%)</b>		N/A
<b>TOTAL:</b>	<b>\$ 423.76</b>	

# Sample Invoice 25

**Waste Management Co.**  
**20711 Holt Ave.**  
**Lakeville, MN 55044-9885**

**Invoice #5555**

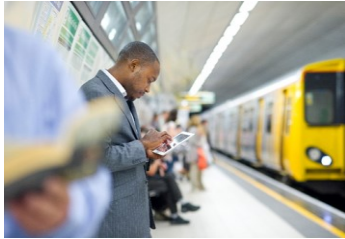
**Date:** 07/01/2025

**Bill To:** City of Lakeville  
 20195 Holyoke Avenue  
 Lakeville, MN 55044-8339

**Ship To:** Lakeville City Hall  
 20195 Holyoke Avenue  
 Lakeville, MN 55044-8339

Description	Amount
Service Period: July, August, September 2025	
Commercial Munciple Solid Waste Service - Dakota County	\$ 500.00
Dakota County Recycling Service	300.00
Dakota County Environmental Charge	150.00
Fuel Surcharge	50.00
<b>Solid Waste Management Tax</b>	<b>75.00</b>
<b>TOTAL:</b>	<b>\$ 1,075.00</b>

# Multi-Use Purchases



# Sample Invoice 26

**Mowers 'R Us**  
**1224 Eastgate Dr SE**  
**Rochester, MN 55903-1008**

**Invoice #2345**

**Date:** 4/4/2025

**Bill To:** City of Lanesboro  
 100 Kirkwood St E  
 Lanesboro, MN 55949-9783

**Ship To:** Riverview Campground  
 202 Parkway Ave. South  
 Lanesboro, MN 55949-9795

Description	Amount	Tax
John Deere Z735M Ztrak Zero Turn Mower	\$ 9,209.00	E
<b>Subtotal</b>	9,209.00	
<b>Delivery</b>	250.00	E
<b>Sales Tax</b> ST3 on file		N/A
<b>TOTAL:</b>	<b>\$ 9,459.00</b>	

# Use Tax Accrual for Multi-Use Purchases

## Local Government Purchase Invoice

Purchase Price	\$9,459
Minnesota General Sales Tax	<u>Exempt</u>
Total Invoice	\$9,459

## Purchase for Non-Qualifying Activity

Purchase Price	\$9,459
% Used for Non-Qualifying Activity	<u>75%</u>
Purchase Subject to Tax	\$7,094

## Amount Reported on the Sales and Use Tax Return

Use Tax Purchases	\$7,094
Minnesota Use Tax Rate	<u>6.875%</u>
Use Tax Purchases	\$488

# Construction Materials

- Local Government purchases
- Contractor purchases
  - Purchasing agent agreement

## Appointing a Contractor as a Purchasing Agent

Purchasing agent agreements must show the local government:

- Authorized the contractor as the purchasing agent
- Took title to all materials and supplies at the point of delivery
- Is responsible for the risk of loss for all materials and supplies
- Is responsible for all defective materials and supplies

## Contractor as a Purchasing Agent

The contractor must keep documentation to show that a purchasing agent relationship exists. For example:

- A letter or copies of the written contract showing all requirements mentioned earlier
- Evidence of the organization's exempt status

[Contractors and Other Property Installers Publication](#)  
[Revenue Notice 17-10, Construction Contracts with Exempt Entities](#)

**m 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 or until otherwise cancelled by the purchaser.

Check if this certificate is for a single purchase and enter the related invoice/purchase order #.

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 City of Minneapolis Project description City Hall addition

Name of Purchaser: ABC Contractor  
 Business Address: 800 Nicollet Mall Ste 205 City: Minneapolis State: MN ZIP code: 55402-7029  
 Purchaser's Tax ID Number: 1138933 State of Issue: MN  
 Tax ID Number: \_\_\_\_\_ FEIN: \_\_\_\_\_ Driver's license number/State issued ID number: \_\_\_\_\_  
 Enter one of the following: \_\_\_\_\_ State of issue: \_\_\_\_\_ Number: \_\_\_\_\_  
 Name of seller from whom you are purchasing, leasing, or renting: \_\_\_\_\_

Seller's Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP code: \_\_\_\_\_

**Type of Business**

<input type="checkbox"/> 01 Accommodation and food services	<input type="checkbox"/> 11 Transportation and warehousing
<input type="checkbox"/> 02 Agricultural, forestry, fishing, hunting	<input type="checkbox"/> 12 Utilities
<input checked="" type="checkbox"/> 03 Construction	<input type="checkbox"/> 13 Wholesale trade
<input type="checkbox"/> 04 Finance and insurance	<input type="checkbox"/> 14 Business services
<input type="checkbox"/> 05 Information, publishing and communications	<input type="checkbox"/> 15 Professional services
<input type="checkbox"/> 06 Manufacturing	<input type="checkbox"/> 16 Education and health-care services
<input type="checkbox"/> 07 Mining	<input type="checkbox"/> 17 Nonprofit organization
<input type="checkbox"/> 08 Real estate	<input type="checkbox"/> 18 Government
<input type="checkbox"/> 09 Rental and leasing	<input type="checkbox"/> 19 Not a business (explain) _____
<input type="checkbox"/> 10 Retail trade	<input type="checkbox"/> 20 Other (explain) _____

**Reason for Exemption (See Instructions)**

<input type="checkbox"/> A Federal government (department) _____	<input type="checkbox"/> J Agricultural production
<input type="checkbox"/> B Specific government exemption	<input type="checkbox"/> K Industrial production/manufacturing
<input type="checkbox"/> C Tribal government (name) _____	<input type="checkbox"/> L Direct pay authorization
<input type="checkbox"/> D Foreign diplomat # _____	<input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically)
<input type="checkbox"/> E Charitable organization # _____	<input checked="" type="checkbox"/> N Other (enter number from instructions) <u>27</u>
<input type="checkbox"/> F Educational organization # _____	<input type="checkbox"/> P Percentage exemption
<input type="checkbox"/> G Religious organization # _____	<input type="checkbox"/> Q Advertising (enter percentage) _____%
<input type="checkbox"/> H Resale	<input type="checkbox"/> R Utilities (enter percentage) _____%
<input type="checkbox"/> I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)	<input type="checkbox"/> S Electricity (enter percentage) _____%

*I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)*

Signature of Authorized Purchaser: Max Woodman Title: CEO Date: 4/1/2025  
 Name: Max Woodman

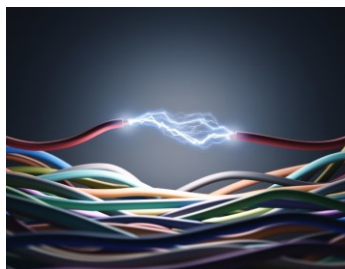
Rev 7/19

## Form ST3, Exemption Certificate

- Check the box for Purchasing Agent Agreement
- Exempt entity's name
- Project description
- Reason for Exemption
- O – Other
- 27 – Purchasing Agent

## Other Government Exemptions

Materials and equipment used to produce electricity, water used at retail, or gas are exempt from sales tax using the industrial production exemption, and do not qualify for the local government exemption.



[Industrial Production](#) and [Capital Equipment Publications](#)

# Other Government Exemptions

- Correctional Facilities, Hospitals and Nursing Homes
- Landfills (Solid Waste Disposal Facilities)
- Wastewater Treatment Facilities ([Revenue Notice 98-17](#))
- Lawn Care and Tree Removal Services
- Motor Vehicles

# Reason For Exemption

Reason for Exemption (See Instructions)

A Federal government (department)

B Specific government exemption

C Tribal government (name) \_\_\_\_\_

D Foreign diplomat # \_\_\_\_\_

E Charitable organization # \_\_\_\_\_

F Educational organization # \_\_\_\_\_

G Religious organization # \_\_\_\_\_

H Resale

I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)

**B. Specific government exemptions** — Enter the specific exemption from the list below.

- Ambulance services
- Biosolids processing equipment
- Bullet-resistant body armor
- Chore/homemaking services
- Correctional facility meals or drinks
- Emergency rescue vehicle repair and replacement parts
- Emergency vehicle accessory items
- Firefighter equipment
- Hospitals
- Libraries
- Local Governments
- Metropolitan Council
- Nursing homes
- Petroleum products used by government
- Regionwide public safety radio communication system
- Solid waste disposal facility
- State or local government agency from another state
- Transit program vehicles
- Water used directly in providing fire protection

See Fact Sheet 142, Sales to Governments, Fact Sheet 135, Fire Fighting, Police and Emergency Equipment, Government - Local Governments Industry Guide, and Fact Sheet 139, Libraries.

## Exemption for Construction of Correctional Facilities

- Materials eligible for a refund of sales tax paid
  - The project must be required by state or federal law, rule, or regulation
  - The contractor must give the local government a statement that lists the cost of materials and the sales tax paid
  - Purchasing agent agreements are not allowed for correctional facilities
- Use Form ST11, Sales and Use Tax Refund Request

## Exemption for Construction of Public Safety Facilities

- Materials eligible for a refund of sales tax paid
  - Fire and police stations owned by a local government
  - Construction, remodeling, improvement, or expansion
- Use Form ST11, Sales and Use Tax Refund Request



## Part 4

# 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



**Training**

### Enter Taxable Sales and Purchases

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

< Page 1 of 1 > Filter

Location	Line	Tax Type	Rate	Amount	Tax Due
× 001	100	General Rate Sales Tax	6.875%	0.00	0.00
× 001	200	Use Tax Purchases	6.875%	0.00	0.00
× 001	210	Variable Rate Purchases	Varies	0.00	0.00
× 001	392	Metro Area Sales Tax for Housing	0.25%	0.00	0.00
× 001	393	Metro Area Use Tax for Housing	0.25%	0.00	0.00
× 001	394	Metro Area Transportation Sales Tax	0.75%	0.00	0.00
× 001	395	Metro Area Transportation Use Tax	0.75%	0.00	0.00
× 001	400	Minneapolis Sales	0.5%	0.00	0.00
× 001	405	Minneapolis Use	0.5%	0.00	0.00
× 001	430	Hennepin County Sales	0.15%	0.00	0.00
× 001	431	Hennepin County Use	0.15%	0.00	0.00
× 001	432	Hennepin County Transit Sales	0.50%	0.00	0.00
× 001	433	Hennepin County Transit Use	0.50%	0.00	0.00

< Page 1 of 1 >

**i** To add a tax line, select the blank row.

Cancel Save and Finish Later < Previous **Next** >

## 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

## Local Sales Tax Information

- Local Sales and Use Tax
- Local Sales Tax Rate
- Twin Cities Area Local Tax Rate
- Minneapolis Special Local Taxes
- Special Local Taxes

## 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

## 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	[+]
<b>Business Taxes and Fees</b>	<b>[-]</b>

- |                                              |                                                |
|----------------------------------------------|------------------------------------------------|
| <a href="#">All Business Taxes and Fees</a>  | <a href="#">MinnesotaCare Taxes</a>            |
| <a href="#">Alcoholic Beverage Tax</a>       | <a href="#">Mortgage Registry and Deed Tax</a> |
| <a href="#">Cannabis Tax</a>                 | <a href="#">Partnership Tax</a>                |
| <a href="#">Cigarette and Tobacco Taxes</a>  | <a href="#">Petroleum Tax</a>                  |
| <a href="#">Corporation Franchise Tax</a>    | <a href="#">Property Taxes</a>                 |
| <a href="#">Environmental Taxes and Fees</a> | <a href="#">S Corporation Tax</a>              |
| <a href="#">Estate Tax</a>                   | <a href="#">Sales and Use Tax</a>              |
| <a href="#">Fiduciary Tax</a>                | <a href="#">Solar Energy Production Tax</a>    |
| <a href="#">Gambling Taxes</a>               | <a href="#">Unrelated Business Income Tax</a>  |
| <a href="#">Insurance Taxes</a>              | <a href="#">Wind Energy Production Tax</a>     |
| <a href="#">Mining and Mineral Taxes</a>     | <a href="#">Withholding Tax</a>                |

**Contact Info**

**EMAIL**  
Contact form

**PHONE**  
651-282-5225  
800-657-3605

**HOURS** [+]

**ADDRESS** [+]

**Related Content**

Collection Information  
Annual Tax Statistics  
Revenue Notices

**Last Updated**

May 24, 2023

## 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	[+]
<b>Local Sales Tax</b>	[+]
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

## Funding Minnesota's Future



### Individuals

Resources for families and individuals



### Businesses

Resources and information for businesses



### Tax Professionals

Resources for tax professionals and software providers



### Governments

Resources for state agencies and local governments

I need to...

[Check My Refund](#)

[Log in to e-Services](#)

[Calculate Sales Tax](#)

[Make a Payment](#)

[Register for a Tax ID](#)

[Find a Form](#)

## 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 Tax Information](#).

### 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

March 06, 2020

## 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

### 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:**  
600 Robert St N, Saint Paul, MN, 55146, USA

**Effective Period:**  
Apr-Jun 2025

**Calculate the Rate**

Dollar Amount: 0.00  
x  
Rate: 9.875%

**Sales Tax Results**

Address Returned: 600 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

# Sales Tax Rate Spreadsheet

Updated: 1/23/2025

**DEPARTMENT OF REVENUE**

**Look Up a Minnesota Tax Rate**

Use this spreadsheet to determine the tax rate for sales and purchases made in Minnesota.

ZIP Code	Applicable Local Taxes	Rate 01/01/25
551012228	State, Ramsey Transit, St. Paul, Metro Area Tax for Housing, Metro Area Transportation	9.875%

**How to Use This Spreadsheet**

We update this spreadsheet quarterly. Be sure to use the right version for the date of the sale or purchase to find the correct sales tax rate.

1. Enter a nine-digit ZIP code in the left column (above). Do not enter any dashes. You must use a valid, nine-digit ZIP code. Find a ZIP code based on mailing address (U.S. Postal Service website).
2. Press the Return key.
3. The tool will list the local taxes that apply and resulting tax rate.

**Note:** You may also need to add special local taxes to this rate; see below for details.

**Special Local Taxes**

This spreadsheet does not include any special local taxes (lodging, entertainment, liquor, admissions, or restaurant taxes). If any special local taxes apply, you must also add them to the rate. For details, see:

- [Local Sales and Use Tax Guide](#)
- [Special Local Taxes](#)



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.



Part 5

# Are you looking for additional resources?



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

## Sales and Use Tax Contact Information

- Local Government Services
  - Email: [LocalGovernmentServices.mdor@state.mn.us](mailto:LocalGovernmentServices.mdor@state.mn.us)
  - Phone: 651-556-6117
- Sales and Use Tax account questions
  - Email: [salesuse.tax@state.mn.us](mailto:salesuse.tax@state.mn.us)
  - Phone: 651-296-6181 or 800-657-3777 (toll free)

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



# Other Division Contact Information

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



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- Admissions and Amusement Devices
- Detective and Security Services
- Lawn and Garden Maintenance, Tree and Shrub Services
- Libraries
- Liquor Stores and Liquor Distributors
- Local Governments

## Publications (continued)

- Local Sales and Use Taxes
- Minnesota Sales and Use Tax Business Guide
- Motor Vehicle
- Parking Service Providers
- Residential Utilities
- Telecommunications, Pay Television, and Related Services

## Educational Opportunities

- Sales and Use Tax for e-Services
- Introduction to Sales and Use Taxes
- Sales and Use Tax for Agricultural and Farming Industry
- Sales and Use Tax for Cannabis Agricultural Production
- Sales and Use Tax for Cannabis Manufacturing
- Sales and Use Tax for Cannabis Retailers
- Sales and Use Tax for Contractors
- Sales and Use Tax for Manufacturers
- Sales and Use Tax for Retailers
- Sales and Use Tax for Schools
- Sales and Use Tax for Taxable Service Providers
- Sourcing of Sales: Applying State and Local Taxes

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

## Course Review

During this course, we discussed...

- Who qualifies for the local government exemption
- What products and services sold by a local government are subject to sales tax
- What a local government can purchase exempt from sales tax
- When a purchasing agent agreement is appropriate
- Recordkeeping practices to ensure you report and pay the correct amount of sales and use tax
- Resources that answer sales and use tax questions



# Thank you!

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