

Blackduck 0.5% Sales and Use Tax ends September 30, 2026

Starting October 1, 2026, the 0.5% Blackduck sales and use tax will no longer apply within the city of Blackduck. The general rate sales and use tax remains at 6.875% plus any other local sales taxes that apply in Blackduck.

The tax began April 1, 2025, and was used to pay the costs of projects identified in Ordinance No. 2024-03.

Registered for Blackduck Sales and Use Tax

Monthly and quarterly filers will report their final Blackduck tax amounts on their September 2026 return. If you need to report additional Blackduck sales or use tax after filing your September 2026 return, you will need to amend your September 2026 return.

Transitional Sales

Blackduck sales and use tax ends September 30, 2026. When the sales tax rate decreases, the reduced tax rate applies only to bills issued on or after the effective date of the change. It does not matter when the services took place.

Charge the Blackduck sales tax on the following transactions:

- Lease payments for tangible personal property and motor vehicles that include periods before October 1, 2026.
- Sales of taxable services, including utility services when the bill is issued before October 1, 2026.
- Sales of admission tickets when they are paid for before October 1, 2026, even if the event occurs after that date.

Note: When a bill or invoice separately lists service dates, you may apply the sales tax based on the specific dates of each service.

Information and Assistance

Call: 651-296-6181 or 1-800-657-3777 (toll-free)

Fax: 651-556-3102

Email: salesuse.tax@state.mn.us

Write: Minnesota Revenue
Sales and Use Tax Division
Mail Station 6330
St. Paul, MN 55146-6330

Or visit our website at www.revenue.state.mn.us