

**Attachment to Public Comment letter by Printing industries of Minnesota
Reverse Toggle Amendment - AM07035**

MINNESOTA STATUTES, CHAPTER 297A GENERAL SALES TAX AND DISTRIBUTION, paragraph 36 excerpted below from Sec. 297A.68. Business exemptions--

Sec. 297A.68, Subd. 36, reproduced below, has been recodified by the Office of Revisor of Statutes from Sec. 297A.68, Subd. 37, as added by Ch. 377 (H.F. 2498), Laws 2002, and is retroactive to delivery charges on sales and purchases made after December 31, 2001, and before January 1, 2006.

Retroactive adoption of direct mail delivery charge exclusion in 2002:

Charges for the delivery or distribution of printed materials, including individual account information, are exempt if (1) the charges are separately stated, (2) the delivery or distribution is to a mass audience or to a mailing list provided at the direction of the customer, and (3) the cost of the materials is not billed directly to the recipients.

Sec. 297A.68, Subd. 36, as reproduced below, added by Ch. 377 (H.F. 2498), Laws 2002, has been recodified by the Office of Revisor of Statutes from Sec. 297A.68, Subd. 37, and is repealed by Ch. 127 (S.F. 1505), Laws 2003, effective for sales and purchases made on or after January 1, 2004. For provisions effective for sales and purchases made on or after January 1, 2004, see below.

Permanent adoption of direct mail delivery charge exclusion:

Charges for the delivery or distribution of printed materials, including individual account information, are exempt if (1) the charges are separately stated, (2) the delivery or distribution is to a mass audience or to a mailing list provided at the direction of the customer, and (3) the cost of the materials is not billed directly to the recipients.

Sec. 297A.68, Subd. 36, as reproduced below, amended by Ch. 127 (S.F. 1505), Laws 2003, is effective for sales and purchases made on or after January 1, 2004. For provisions effective through December 31, 2003, see above.

Simplification of language, no change to the effect of the exclusion:

Charges for the delivery or distribution of direct mail are exempt if the charges are separately stated on an invoice or similar billing document given to the purchaser.