

# MINNESOTA • REVENUE

July 29, 2011

Scott Peterson, Executive Director  
Streamlined Sales Tax Governing Board  
4219 Hillsboro Pike, #234  
Nashville, TN 37215

Dear Mr. Peterson:

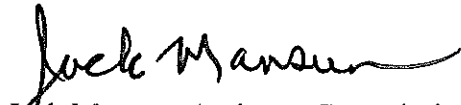
This letter is to certify that Minnesota is in compliance with all of the provisions of the Streamlined Sales and Use Tax Agreement, except for ringtones. However, Minnesota will be in full compliance beginning October 1, 2011. Legislation passed in the 2011 1<sup>st</sup> Special Session repeals imposition of sales and use tax on ring tones effective October 1, 2011.

**Compliance related changes to statues, regulations or written policies since August 1, 2010:**

- Section 313, Direct mail sourcing. Legislation was passed, effective July 1, 2011, adopting the modifications to the direct mail sourcing provisions.
- Section 329, Effective date for rate changes. Legislation was passed, effective July 1, 2011, to provide transitional language for services where there is a rate change and the service covers a period beginning before and ending after the effective date.
- Section 327, Library of Definitions. Minnesota is currently out of compliance with the definition of “digital audio works” since sales and use tax is imposed on ringtones. Legislation enacted in the 2011 1<sup>st</sup> Special Session repeals imposition of Minnesota sales and use tax on ring tones effective October 1, 2011

Enclosed are Minnesota’s updated Certificate of Compliance and Taxability Matrix for 2011. If you have questions or require additional information, please contact me directly.

Sincerely,



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Minnesota Department of Revenue  
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Phone: 651-556-6009

Enclosures: Certificate of Compliance  
Taxability Matrix