

# MINNESOTA REVENUE

July 30, 2012

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 (SSUTA) except for an exemption related to the definition of "prepared food".

**Compliance related changes to statutes, regulations or written policies since August 1, 2011:**

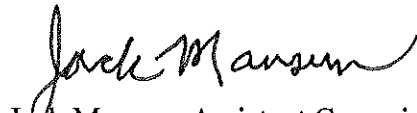
- Section 327, Library of Definitions. Effective October 1, 2011, the imposition of sales tax on ringtones was repealed. Currently Minnesota does not impose sales tax on "digital audio works", including ringtones.

**Outstanding Issue:**

- Minnesota was found to be out-of-compliance with the definition of "prepared food". Minnesota exempts ready-to-eat meat and seafood in an unheated state sold by weight. The difference in the prepared food definition has been noted in Minnesota's Certificate of Compliance and/or Minnesota's Taxability Matrix every year and had never previously been cited as an issue for substantial compliance with the SSUTA. Minnesota does not feel we are substantially out of compliance with the SSUTA.

Enclosed are Minnesota's updated Certificate of Compliance and Taxability Matrix for 2012. If you have questions or require additional information, please contact me directly.

Sincerely,



Jack Mansun, Assistant Commissioner  
Minnesota Department of Revenue  
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Enclosures: Certificate of Compliance  
Taxability Matrix