

STATE NAME: Minnesota

Streamlined Sales Tax Governing Board  
Section 328 Taxability Matrix

Effective Date: 8-1-2013

Library of Definitions

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Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through May 24, 2012. Refer to Appendix C of the SSUTA for each definition.

Place an "X" in the appropriate column under the heading "Treatment of definition" to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter "NA" in the column under the heading "Reference" and indicate in the "Treatment of definition" columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading "Treatment of definition". If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an "X" in either column under the heading "Treatment of definition" but include a comment in the "Reference" column explaining the qualification. Enter the applicable statute/rule cite in the "Reference" column.

**Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.**

	Administrative Definitions	Treatment of definition		Reference
Reference Number for SST Use Only	Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
<u>10010</u>	<ul style="list-style-type: none"><li>Charges by the seller for any services necessary to complete the sale other than delivery and installation</li></ul>	X		Minn. Stat. 297A.61, Subd. 7(a)(3)
<u>10070</u>	<ul style="list-style-type: none"><li>Telecommunication nonrecurring charges</li></ul>	X		Minn. Stat. 297A.61, Subd. 7 & Subd. 24
<u>10040</u>	<ul style="list-style-type: none"><li>Installation charges</li></ul>	X		Minn. Stat. 297A.61, Subd. 7(a)(5)
<u>10060</u>	<ul style="list-style-type: none"><li>Value of trade-in</li></ul>		X	Minn Stat. 297A.67, Subd. 26
	<ul style="list-style-type: none"><li><b>Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below</b></li></ul>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>

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assume the charges are separately stated on the bill to the purchaser.				
<a href="#">11000</a>	<ul style="list-style-type: none"> <li>Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>	X		Minn. Stat. 297A.61, Subd. 7(a)(4) & Subd. 30
<a href="#">11010</a>	<ul style="list-style-type: none"> <li>Transportation, shipping, postage, and similar charges</li> </ul>	X		Minn. Stat. 297A.61, Subd. 7(a)(4) & Subd. 30
	<ul style="list-style-type: none"> <li><b>Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</b></li> </ul>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>
<a href="#">11020</a>	<ul style="list-style-type: none"> <li>Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>		X	Minn. Stat. 297A.68, Subd. 36
<a href="#">11021</a>	<ul style="list-style-type: none"> <li>Transportation, shipping, and similar charges</li> </ul>		X	Minn. Stat. 297A.68, Subd. 36
<a href="#">11022</a>	<ul style="list-style-type: none"> <li>Postage</li> </ul>		X	Minn. Stat. 297A.68, Subd. 36
<b>State, Local and Tribal Taxes</b>				
<a href="#">11110</a>	<p>A state may exclude from the sales price any or all state and local taxes on a retail sale that are imposed on the seller, if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. Sales and use taxes are not included in the sales price.</p> <p>List all state and local taxes, other than sales and use taxes imposed on the seller that your state excludes from sales price under this provision.</p> <ul style="list-style-type: none"> <li></li> <li></li> <li></li> </ul>	X		Minn. Stat. 297A.61, Subd. 7
<a href="#">11120</a>	<p>A state may exclude from the sales price tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</p>	X		Minn. Stat. 297A.61, Subd. 7 Minnesota has agreements governing the collections of sales taxes with most of the tribal governments.

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	List all tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.				
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	<b>Sales Tax Holidays</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
	<b>Sales Tax Holidays: Does your state have a sales tax holiday?</b>			X	
	If yes, indicate the tax treatment during your state sales tax holiday for the following products.	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<u>20060</u>	• All Energy star qualified products				
	• Specific energy star qualified products or energy star qualified classifications				
	➤				
	➤				
	➤				
<u>20150</u>	• All Disaster Preparedness Supply				
	• Specific Disaster Preparedness Supply				
<u>20160</u>	➤ Disaster preparedness general supply				
<u>20170</u>	➤ Disaster preparedness safety supply				
<u>20180</u>	➤ Disaster preparedness food-related supply				
<u>20190</u>	➤ Disaster preparedness fastening supply				
<u>20070</u>	• School supply				
<u>20080</u>	• School art supply				
<u>20090</u>	• School instructional material				
<u>20100</u>	• School computer supply				
	Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<u>20130</u>	• Clothing				
<u>20110</u>	• Computers				

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<u>20120</u>	<ul style="list-style-type: none"> <li>• Prewritten computer software</li> </ul>				
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	•				
	•				
<b>Product Definitions</b>					
<b>Clothing and related products</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>	
<u>20010</u>	<ul style="list-style-type: none"> <li>• Clothing</li> </ul>		X	Minn. Stat. 297A.67, Subd. 8(a) & (b)	
<u>20015</u>	<ul style="list-style-type: none"> <li>➢ Essential clothing priced below a state specific threshold</li> </ul>		X	N/A	
<u>20050</u>	<ul style="list-style-type: none"> <li>➢ Fur clothing</li> </ul>	X		Minn. Stat. 297A.67, Subd. 8	
<u>20020</u>	<ul style="list-style-type: none"> <li>• Clothing accessories or equipment</li> </ul>	X		Minn. Stat. 297A.67, Subd. 8(c)(6)	
<u>20030</u>	<ul style="list-style-type: none"> <li>• Protective equipment</li> </ul>	X		Minn. Stat. 297A.67, Subd. 8(c)(8)	
<u>20040</u>	<ul style="list-style-type: none"> <li>• Sport or recreational equipment</li> </ul>	X		Minn. Stat. 297A.67, Subd. 8(c)(7)	
<b>Computer related products</b>					
		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>	
<u>30100</u>	<ul style="list-style-type: none"> <li>• Computer</li> </ul>	X		Minn. Stat. 297A.61, Subd. 10	
<u>30040</u>	<ul style="list-style-type: none"> <li>• Prewritten computer software</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(f)	
<u>30050</u>	<ul style="list-style-type: none"> <li>• Prewritten computer software <b>delivered electronically</b></li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(f)	
<u>30060</u>	<ul style="list-style-type: none"> <li>• Prewritten computer software <b>delivered via load and leave</b></li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(f)	
<u>30015</u>	<ul style="list-style-type: none"> <li>• Non-prewritten (custom) computer software</li> </ul>		X	Minn. Rule 8130.9910, Subp. 2B	
<u>30025</u>	<ul style="list-style-type: none"> <li>• Non-prewritten (custom) computer software <b>delivered electronically</b></li> </ul>		X	Minn. Rule 8130.9910, Subp. 2B	
<u>30035</u>	<ul style="list-style-type: none"> <li>• Non-prewritten (custom) computer software <b>delivered via load and leave</b></li> </ul>		X	Minn. Rule 8130.9910, Subp. 2B	
<b>Mandatory computer software maintenance contracts</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>	
<u>30200</u>	<ul style="list-style-type: none"> <li>• Mandatory computer software maintenance contracts with respect to <b>prewritten computer software</b></li> </ul>	X		Minn. Rule 8130.9910, Subp. 2C(1)	
<u>30210</u>	<ul style="list-style-type: none"> <li>• Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered electronically</b></li> </ul>	X		Minn. Rule 8130.9910, Subp. 2C(1)	
<u>30220</u>	<ul style="list-style-type: none"> <li>• Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered via load and leave</b></li> </ul>	X		Minn. Rule 8130.9910, Subp. 2C(1)	
<u>30230</u>	<ul style="list-style-type: none"> <li>• Mandatory computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b></li> </ul>		X	Minn. Rule 8130.9910, Subp. 2C	

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30240	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered electronically</b></li> </ul>		X	Minn. Rule 8130.9910, Subp. 2C
30250	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered via load and leave</b></li> </ul>		X	Minn. Rule 8130.9910, Subp. 2C
	<b>Optional computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
30300	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>prewritten computer software</b> that <b>only provide updates or upgrades</b> with respect to the software</li> </ul>	X		Minn. Rule 8130.9910, Subp. 2C(2)(c)
30310	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software</li> </ul>	X		Minn. Rule 8130.9910, Subp. 2C(2)(c)
30320	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>	X		Minn. Rule 8130.9910, Subp. 2C(2)(c)
30330	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b> that only provide <b>updates or upgrades</b> with respect to the software</li> </ul>		X	Minn. Rule 8130.9910, Subp. 2C
30340	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software</li> </ul>		X	Minn. Rule 8130.9910, Subp. 2C
30350	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>		X	Minn. Rule 8130.9910, Subp. 2C
30360	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>only provide support services</b> to the software</li> </ul>		X	Minn. Rule 8130.9910, Subp. 2C
30370	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>		X	Minn. Rule 8130.9910, Subp. 2C
30380	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that</li> </ul>		X	Minn. Rule 8130.9910, Subp. 2C

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	<b>provide updates or upgrades delivered electronically and support services</b> to the software			
30390	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software <b>provide updates or upgrades delivered via load and leave and support services</b> to the software</li> </ul>		X	Minn. Rule 8130.9910, Subp. 2C
	Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.	<b>Taxable Percentage</b>	<b>Exempt Percentage</b>	<b>Statute/Rule Cite/Comment</b>
30400	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>	20%	80%	Minn. Rule 8130.9910, Subp. 2C(2)(b)
30410	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered electronically and support services to the software</b></li> </ul>	20%	80%	Minn. Rule 8130.9910, Subp. 2C(2)(b)
30420	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered via load and leave and support services to the software</b></li> </ul>	20%	80%	Minn. Rule 8130.9910, Subp. 2C(2)(b)
30430	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>only provide support services</b> to the software</li> </ul>		100%	Minn. Rule 8130.9910, Subp. 2C(2)(d)
	<b>Digital products(excludes telecommunications services, ancillary services and computer software)</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
31000	A state imposing tax on products "transferred electronically" is not required to adopt definitions for specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?	X		"Other digital products": Taxable for sales and purchases made after June 30, 2013  Minn. Stat. 297A.61, Subd. 54 "Other digital products" means the following items when transferred

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				electronically: greeting cards; and online video or electronic games  Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>
		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<b>31040</b>	<ul style="list-style-type: none"> <li>Digital audio visual works sold to an end user with rights for permanent use</li> </ul>	X		Taxable for sales and purchases made after June 30, 2013  Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4 and Minn. Stat. 297A.61, Subd. 51  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>
<b>31070</b>	<ul style="list-style-type: none"> <li>Digital audio works sold to an end user with rights for permanent use</li> </ul>	X		Taxable for sales and purchases made after June 30, 2013  Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4 and Minn. Stat. 297A.61, Subd. 50  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>
<b>31100</b>	<ul style="list-style-type: none"> <li>Digital books sold to an end user with rights for permanent use</li> </ul>	X		Taxable for sales and purchases made after June 30, 2013  Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4 and Minn. Stat. 297A.61, Subd. 52

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				H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>
	For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:	Yes	No	<b>Statute/Rule Cite/Comment</b>
31065	<ul style="list-style-type: none"> <li>Digital audio visual works sold to users other than the end user.</li> </ul>		X	If not sold to the end user, then resale may apply. Minn. Stat. 297A.61, Subd. 4
31050	<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use less than permanent use.</li> </ul>	X		Taxable for sales and purchases made after June 30, 2013  Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4 and Minn. Stat. 297A.61, Subd. 51  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>
31060	<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use conditioned on continued payment.</li> </ul>	X		Taxable for sales and purchases made after June 30, 2013  Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4 and Minn. Stat. 297A.61, Subd. 51  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>
31095	<ul style="list-style-type: none"> <li>Digital audio works sold to users other than the end user.</li> </ul>		X	If not sold to the end user, then resale may apply. Minn. Stat. 297A.61, Subd. 4
31080	<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use less than permanent.</li> </ul>	X		Taxable for sales and purchases made after June 30, 2013



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				<p>Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4 and Minn. Stat. 297A.61, Subd. 50</p> <p>H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a></p>
31090	<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use conditioned on continued payments.</li> </ul>	X		<p>Taxable for sales and purchases made after June 30, 2013</p> <p>Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4 and Minn. Stat. 297A.61, Subd. 50</p> <p>H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a></p>
31125	<ul style="list-style-type: none"> <li>Digital books sold to users other than the end user.</li> </ul>		X	<p>If not sold to the end user, then resale may apply Minn. Stat. 297A.61, Subd. 4</p>
31110	<ul style="list-style-type: none"> <li>Digital books sold with rights of use less than permanent.</li> </ul>	X		<p>Taxable for sales and purchases made after June 30, 2013</p> <p>Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4 and Minn. Stat. 297A.61, Subd. 52</p> <p>H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a></p>
31120	<ul style="list-style-type: none"> <li>Digital books sold with rights of use conditioned on continued payments.</li> </ul>	X		<p>Taxable for sales and purchases made after June 30, 2013</p> <p>Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4 and Minn. Stat. 297A.61, Subd. 52</p> <p>H.F. 677</p>

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				<a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>
	Does your state treat subscriptions to products “transferred electronically” differently than a non-subscription purchase of such product?		X	
	<b>Section 332H provides that states may have product based exemptions for specific items within specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products. Example: digital textbooks</b>	<b>Statute/Rule Cite/Comment</b>		
	<ul style="list-style-type: none"> <li>Digital textbooks</li> </ul>	Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4 and Minn. Stat. 297A.67, Subd. 13  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>		
	•			
	•			
	<b>Food and food products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
40030	<ul style="list-style-type: none"> <li>Food and food ingredients excluding alcoholic beverages and tobacco</li> </ul>		X	Minn. Stat. 297A.67, Subd. 2
40010	<ul style="list-style-type: none"> <li>o Candy</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(d)(3)
40020	<ul style="list-style-type: none"> <li>o Dietary Supplements</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(d)(4)
40050	<ul style="list-style-type: none"> <li>o Soft Drinks</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(d)(2)
40060	<ul style="list-style-type: none"> <li>o Bottled water</li> </ul>		X	NA
40040	<ul style="list-style-type: none"> <li>➤ Food sold through vending machines</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(d)(5)
41000	<ul style="list-style-type: none"> <li>➤ Prepared Food</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(d)(1)
	<b>Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items</b>	<b>Included in Prepared Food</b>	<b>Excluded from Prepared Food</b>	<b>Statute/Rule Cite/Comment</b>

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	that otherwise meet the definition of prepared food are treated in your state.)			
41010	➤ Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)	X		
41020	➤ Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item	X		Minn. exempts ready-to-eat meat and seafood in an unheated state sold by weight. Minn. Stat. 297A.61, Subd. 31(2)(ii)
41030	➤ Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas		X	Minn. Stat. 297A.61, Subd. 31(2)(i)
	<b>Health-care products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
	<b>Drugs</b> (indicate how the options are treated in your state)			
	<b>Drugs for human use</b>			
51010	• Drugs for human use without a prescription		X	Minn. Stat. 297A.67, Subd. 7(a)(1)
51020	• Drugs for human use with a prescription		X	Minn. Stat. 297A.67, Subd. 7(a)(1)
51050	• Insulin for human use without a prescription		X	Minn. Stat. 297A.67, Subd. 7(a)(3)
51060	• Insulin for human use with a prescription		X	Minn. Stat. 297A.67, Subd. 7(a)(3)
51090	• Medical oxygen for human use without a prescription		X	Minn. Stat. 297A.67, Subd. 7(a)(3)
51100	• Medical oxygen for human use with a prescription		X	Minn. Stat. 297A.67, Subd. 7(a)(3)
51130	• Over-the-counter drugs for human use without a prescription		X	Minn. Stat. 297A.67, Subd. 7(a)(1)
51140	• Over-the-counter drugs for human use with a prescription		X	Minn. Stat. 297A.67, Subd. 7(a)(1)
51170	• Grooming and hygiene products for human use that don't meet the definition of "drug"	X		Minn. Stat. 297A.67, Subd. 7(c)(4)
51171	• Grooming and hygiene products for human use that meet the definition of "drug" without a prescription	X		Minn. Stat. 297A.67, Subd. 7(a)(1)
51172	• Grooming and hygiene products for human use that meet the definition of "drug" with a prescription		X	Minn. Stat. 297A.67, Subd. 7(a)(1)
51190	• Drugs for human use to hospitals		X	Minn. Stat. 297A.67, Subd. 7(a)(1)
51195	• Drugs for human use to other medical facilities		X	Minn. Stat. 297A.67, Subd. 7(a)(1)
51200	• Prescription drugs for human use to hospitals		X	Minn. Stat. 297A.67, Subd. 7(a)(1)
51205	• Prescription drugs for human use to other medical facilities		X	Minn. Stat. 297A.67, Subd. 7(a)(1)
51240	• Free samples of drugs for human use		X	Minn. Stat. 297A.67, Subd. 7(a)(1)
51250	• Free samples of prescription drugs for human use		X	Minn. Stat. 297A.67, Subd. 7(a)(1)
	<b>Drugs for animal use</b>			
51030	• Drugs for animal use without a prescription	X		NA, Minn. Rule 8130.8700

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51040	• Drugs for animal use with a prescription	X		NA, Minn. Rule 8130.8700
51070	• Insulin for animal use without a prescription	X		NA, Minn. Rule 8130.8700
51080	• Insulin for animal use with a prescription	X		NA, Minn. Rule 8130.8700
51110	• Medical oxygen for animal use without a prescription	X		NA, Minn. Rule 8130.8700
51120	• Medical oxygen for animal use with a prescription	X		NA, Minn. Rule 8130.8700
51150	• Over-the-counter drugs for animal use without a prescription	X		NA, Minn. Rule 8130.8700
51160	• Over-the-counter drugs for animal use with a prescription	X		NA, Minn. Rule 8130.8700
51180	• Grooming and hygiene products for animal use	X		NA, Minn. Rule 8130.8700
51210	• Drugs for animal use to veterinary hospitals and other animal medical facilities	X		NA, Minn. Rule 8130.8700
51220	• Prescription drugs for animal use to hospitals and other animal medical facilities	X		NA, Minn. Rule 8130.8700
51260	• Free samples of drugs for animal use	X		NA, Minn. Rule 8130.8700
51270	• Free samples of prescription drugs for animal use	X		NA, Minn. Rule 8130.8700
	<b>Durable medical equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
52010	• Durable medical equipment, not for home use, without a prescription	X		Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62
52020	• Durable medical equipment, not for home use, with a prescription	X		Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62
52030	• Durable medical equipment, not for home use, with a prescription paid for by Medicare		X	Exempt for sales and purchases made after June 30, 2013.  Minn. Stat. 297A.67, Subd. 7 and Minn. Stat. 297A.6, Subd. 7a.  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>  Taxable through June 30, 2013. Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62
52040	• Durable medical equipment, not for home use, with a prescription reimbursed by Medicare		X	Exempt for sales and purchases made after June 30, 2013.

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				<p>Minn. Stat. 297A.67, Subd. 7 and Minn. Stat. 297A.6, Subd. 7a.</p> <p>H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a></p> <p>Taxable through June 30, 2013. Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62</p>
52050	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	<p>Exempt for sales and purchases made after June 30, 2013.</p> <p>Minn. Stat. 297A.67, Subd. 7 and Minn. Stat. 297A.6, Subd. 7a.</p> <p>H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a></p> <p>Taxable through June 30, 2013. Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62</p>
52060	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>		X	<p>Exempt for sales and purchases made after June 30, 2013.</p> <p>Minn. Stat. 297A.67, Subd. 7 and Minn. Stat. 297A.6, Subd. 7a.</p> <p>H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a></p> <p>Taxable through June 30, 2013. Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62</p>

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52070	<ul style="list-style-type: none"> <li>Durable medical equipment for home use without a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52080	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52090	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription paid for by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52100	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52110	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52120	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52130	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, without a prescription</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62
52140	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62
52150	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare</li> </ul>		X	Exempt for sales and purchases made after June 30, 2013.  Minn. Stat. 297A.67, Subd. 7 and Minn. Stat. 297A.6, Subd. 7a.  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>  Taxable through June 30, 2013. Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62
52160	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>		X	Exempt for sales and purchases made after June 30, 2013.  Minn. Stat. 297A.67, Subd. 7 and Minn. Stat. 297A.6, Subd. 7a.  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>

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				Taxable through June 30, 2013. Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62
52170	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	<p>Exempt for sales and purchases made after June 30, 2013.</p> <p>Minn. Stat. 297A.67, Subd. 7 and Minn. Stat. 297A.6, Subd. 7a.</p> <p>H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a></p> <p>Taxable through June 30, 2013. Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62</p>
52180	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>		X	<p>Exempt for sales and purchases made after June 30, 2013.</p> <p>Minn. Stat. 297A.67, Subd. 7 and Minn. Stat. 297A.6, Subd. 7a.</p> <p>H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a></p> <p>Taxable through June 30, 2013. Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62</p>
52190	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use without a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52200	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52210	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription paid for by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52220	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)

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52230	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52240	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52250	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, without a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(8)
52260	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(8)
52270	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(8)
52280	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(8)
52290	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(8)
52300	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(8)
52310	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use without a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(8)
52320	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(8)
52330	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription paid for by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(8)
52340	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(8)
52350	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(8)
52360	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(8)
52370	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, without a prescription</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62
52380	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62
52390	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription paid for by Medicare</li> </ul>		X	Exempt for sales and purchases made after June 30, 2013.  Minn. Stat. 297A.67, Subd. 7 and Minn. Stat. 297A.6, Subd. 7a.  H.F. 677



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52400	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare</li> </ul>		X	Exempt for sales and purchases made after June 30, 2013.  Minn. Stat. 297A.67, Subd. 7 and Minn. Stat. 297A.6, Subd. 7a.  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>  Taxable through June 30, 2013. Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62
52410	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	Exempt for sales and purchases made after June 30, 2013.  Minn. Stat. 297A.67, Subd. 7 and Minn. Stat. 297A.6, Subd. 7a.  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>  Taxable through June 30, 2013. Taxable through June 30, 2013. Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62
52420	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid</li> </ul>		X	Exempt for sales and purchases made after June 30, 2013.

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				Minn. Stat. 297A.67, Subd. 7 and Minn. Stat. 297A.6, Subd. 7a.  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>  Taxable through June 30, 2013. Taxable through June 30, 2013. Minn. Stat. 297A.61, Subd. 3, Minn. Stat. 297A.61, Subd. 4, and Minn. Stat. 297A.62
52430	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use without a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52440	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52450	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription paid for by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52460	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription reimbursed by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52470	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription paid for by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52480	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription reimbursed by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(5)
52490	<ul style="list-style-type: none"> <li>Repair and replacement parts for durable medical equipment which are for single patient use</li> </ul>	X		NOTE: Single patient use became exempt under H.F 677 only for durable medical equipment for home-use.  Minn. Stat. 297A.67, Subd. 7(c)(2)  H.F. 677 <a href="https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0">https://www.revisor.mn.gov/bills/text.php?number=HF677&amp;version=4&amp;session=ls88&amp;session_year=2013&amp;session_number=0</a>
	<b>Mobility enhancing equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statue/Rule Cite/Comment</b>
53010	<ul style="list-style-type: none"> <li>Mobility enhancing equipment without a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(6)
53020	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(6)

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53030	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription paid for by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(6)
53040	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription reimbursed by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(6)
53050	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription paid for by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(6)
53060	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription reimbursed by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(6)
	<b>Prosthetic devices</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
54010	<ul style="list-style-type: none"> <li>Prosthetic devices without a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54020	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54030	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription paid for by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54040	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription reimbursed by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54050	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription paid for by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54060	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription reimbursed by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54070	<ul style="list-style-type: none"> <li>Corrective eyeglasses without a prescription</li> </ul>	X		Minn. Stat. 297A.67, Subd. 7(c)(6)
54080	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(7)
54090	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription paid for by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(7)
54100	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription reimbursed by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(7)
54110	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription paid for by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(7)
54120	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription reimbursed by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(7)
54130	<ul style="list-style-type: none"> <li>Contact lenses without a prescription</li> </ul>	X		Minn. Stat. 297A.67, Subd. 7(c)(6)
54140	<ul style="list-style-type: none"> <li>Contact lenses with a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(7)
54150	<ul style="list-style-type: none"> <li>Contact lenses with a prescription paid for by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(7)
54160	<ul style="list-style-type: none"> <li>Contact lenses with a prescription reimbursed by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(7)
54170	<ul style="list-style-type: none"> <li>Contact lenses with a prescription paid for by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(7)
54180	<ul style="list-style-type: none"> <li>Contact lenses with a prescription reimbursed by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(7)
54190	<ul style="list-style-type: none"> <li>Hearing aids without a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54200	<ul style="list-style-type: none"> <li>Hearing aids with a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54210	<ul style="list-style-type: none"> <li>Hearing aids with a prescription paid for by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)

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54220	<ul style="list-style-type: none"> <li>Hearing aids with a prescription reimbursed by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54230	<ul style="list-style-type: none"> <li>Hearing aids with a prescription paid for by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54240	<ul style="list-style-type: none"> <li>Hearing aids with a prescription reimbursed by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54250	<ul style="list-style-type: none"> <li>Dental prosthesis without a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54260	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54270	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription paid for by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54280	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription reimbursed by Medicare</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54290	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription paid for by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
54300	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription reimbursed by Medicaid</li> </ul>		X	Minn. Stat. 297A.67, Subd. 7(a)(4)
<b>Telecommunications &amp; related products</b>				
		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
60010	<ul style="list-style-type: none"> <li>Ancillary Services</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i)
60020	<ul style="list-style-type: none"> <li>➤ Conference bridging service</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i)
60030	<ul style="list-style-type: none"> <li>➤ Detailed telecommunications billing service</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i)
60040	<ul style="list-style-type: none"> <li>➤ Directory assistance</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i)
60050	<ul style="list-style-type: none"> <li>➤ Vertical service</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i)
60060	<ul style="list-style-type: none"> <li>➤ Voice mail service</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i)
<b>Telecommunications (Indicate how the options are treated in your state)</b>				
		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
61000	<ul style="list-style-type: none"> <li>Intrastate Telecommunications Service</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61010	<ul style="list-style-type: none"> <li>Interstate Telecommunications Service</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61020	<ul style="list-style-type: none"> <li>International Telecommunications Service</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61030	<ul style="list-style-type: none"> <li>International 800 service</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61040	<ul style="list-style-type: none"> <li>International 900 service</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61050	<ul style="list-style-type: none"> <li>International fixed wireless service</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61060	<ul style="list-style-type: none"> <li>International mobile wireless service</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61080	<ul style="list-style-type: none"> <li>International prepaid calling service</li> </ul>	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24

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61090	• International prepaid wireless calling service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61100	• International private communications service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61110	• International value-added non-voice data service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61120	• International residential telecommunications service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61130	• Interstate 800 service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61140	• Interstate 900 service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61150	• Interstate fixed wireless service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61160	• Interstate mobile wireless service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61180	• Interstate prepaid calling service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61190	• Interstate prepaid wireless calling service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61200	• Interstate private communications service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61210	• Interstate value-added non-voice data service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61220	• Interstate residential telecommunications service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61230	• Intrastate 800 service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61240	• Intrastate 900 service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61250	• Intrastate fixed wireless service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61260	• Intrastate mobile wireless service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61280	• Intrastate prepaid calling service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61290	• Intrastate prepaid wireless calling service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61300	• Intrastate private communications service	X	Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24

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61310	• Intrastate value-added non-voice data service	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61320	• Intrastate residential telecommunications service	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61325	• Paging service	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61330	• Coin-operated telephone service	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61340	• Pay telephone service	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
61350	• Local Service as defined by <u>Minnesota</u> (state)	X		Minn. Stat. 297A.61, Subd. 3(i) and Subd. 24
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