

A motion by Minnesota to amend Article III of the Streamlined Sales Tax Governing Board's Rules and Procedures

327.3.1 Appropriate for use either in a home or motor vehicle; For home use; For personal use

A. "Appropriate for use either in a home or motor vehicle"

As used within Part II of the Library of Definitions "appropriate for use in either a home or motor vehicle" means the product is appropriate for use at a residence or in a motor vehicle. This phrase is not intended to restrict the use to only within the four walls of a home or inside a motor vehicle.

B. "For home use" and "For personal use"

As used within Part II of the Library of Definitions "for home use" and "for personal use" both mean the product is intended for personal, non-business use, as opposed to commercial or business use. These phrases are not intended to restrict the use to only within a home.