

MINNESOTA • REVENUE

March 17, 2015

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ATTN SALES AND USE TAX
STATE OF MINNESOTA
658 CEDAR ST STE 4TH
SAINT PAUL MN 55155-0001

Minnesota Sales and Use Tax - Direct Pay Authorization

Your application for Minnesota Direct Pay Authorization has been approved and is effective July 1, 1995.

The direct pay authorization allows you to report and pay the applicable Minnesota state and local use tax directly to the Department of Revenue instead of paying the sales tax to your suppliers on all qualifying items purchased using the direct pay authorization.

In order to make exempt purchases using the direct pay permit authorization, provide a fully completed Certificate of Exemption, Form ST3, to each of your suppliers. Please refer to Form ST3 for detailed instructions. The exemption certificate relieves your suppliers from collecting and remitting the tax on these purchases.

Direct pay authorization may not be used for purchases of:

- food or beverages;
- motor vehicles; or
- the services listed in M.S. Section 297A.61, Subd. 3(g). These services include admission to places of amusement, recreational areas and athletic events, and the making available of amusement devices, tanning facilities, health clubs, spas and athletic facilities; lodging and related services; parking; memberships to sports and athletic facilities; third party delivery of aggregate materials and concrete block by a third party; laundry, dry cleaning and linen service and supply; motor vehicle washing, waxing, cleaning, rustproofing, undercoating and towing; building cleaning and maintenance, and pest control and exterminating; detective, security, burglar, fire alarm and armored car services; pet grooming; lawn care, tree, bush and shrub care and indoor plant care; massages; and animal lodging, board and care.

You must keep a current list of all suppliers from whom purchases are made under the direct pay authorization. The list must be available for examination by the Commissioner of Revenue.

Your application for direct pay authorization was approved based on current facts and

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circumstances regarding your business and the laws in effect at the time of approval. Please inform us of any major changes in the nature of your business, as well as any name and address changes.

A direct pay authorization is not transferable nor may the use of a direct pay authorization be assigned to a third party. The Commissioner may revoke a direct pay authorization at any time the holder fails to comply with the conditions under which the authorization was granted or for any other reason constituting misuse of the authorization. The direct pay authorization may also be revoked when the Commissioner determines that its continued use is contrary to the best interests of the State of Minnesota.

If you need additional information, please contact us by email at salesuse.tech@state.mn.us or call our Sales and Use Tax information phone line at (651) 296-6181 or 1-800-657-3777.