

Minnesota Department of Revenue

Revenue Notice # 25-02: Sales and Use Tax – Exemption for Townships – Revocation of Revenue Notice # 12-08

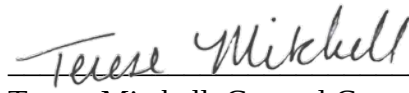
This Revenue Notice revokes Revenue Notice # 12-08. Revenue Notice # 12-08 contains outdated statutory references. While the exemption for townships remains active, the exemption has been expanded to apply broadly to local governments, as defined in Minnesota Statutes section 297A.70, subdivision 2d (2023).

In 2013, the Minnesota Legislature expanded the sales to government exemption that applied to towns to also include cities and counties, effective January 1, 2014. 2013 Minn. Laws, ch. 143, art. 8, sect. 29. This exemption was further expanded in 2014 to include special districts, instrumentalities of a statutory or home rule charter city, county, or township, and joint powers boards and organizations, effective January 1, 2017. 2014 Minn. Laws, ch. 308, art. 3, sect. 11.

Because the exemption for sales to local government has expanded, Revenue Notice # 12-08, which applies only to towns, is no longer needed. The department provides an online Government - Local Governments Industry Guide which contains guidance for local governments broadly and includes the guidance previously provided by Revenue Notice # 12-08.

Revenue Notice # 12-08, as originally published June 11, 2012, revoked Revenue Notice # 99-16. Revenue Notice # 99-16 remains revoked.

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