

Local use tax



What is local use tax?

Purchases for goods and services made outside of the City of Minneapolis, totaling more than \$770 within one calendar year, are subject to a 0.5 percent local use tax. Local use tax is collected annually by the state. It is due April 15 for all taxable purchases in the previous year if the seller did not collect use tax at the time of sale.

How do I know if I owe local use tax?

To determine if you owe or your business owes local use taxes, please refer to the Minnesota Department of Revenue sales tax fact sheets at

www.revenue.state.mn.us

(fact sheet #156 for individuals, #146 for businesses).

To calculate your use tax

INDIVIDUALS

- Form UT-1

www.revenue.state.mn.us/Forms_and_Instructions/ut1.pdf

BUSINESSES

- MN sales and use tax instructions

www.revenue.state.mn.us/businesses/Pages/Tax-Types.aspx

Or get a form by calling the Minnesota Department of Revenue at **651-296-6181** (*TTY users, call 711 for Minnesota Relay*).

www.minneapolismn.gov/finance/finance_localusetax

This notice is required by Minnesota Statute section 297A.99, subdivision 12a.

Call **311** or visit www.minneapolismn.gov



Finance & Property Services Department
Call **311** or visit
www.minneapolismn.gov

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