

# Local use tax



## What is local use tax?

The local use tax is like the sales tax. If you buy more than \$770 in a year of taxable goods or services without paying Minnesota sales tax on it, you might owe the State a local use tax. This could happen, for example, if you order something delivered to your home from outside the state but the seller didn't charge Minnesota sales tax on it.

Local use tax is due to the State of Minnesota April 15 of the following year.

This notice is required by the State of Minnesota to explain where you can get information about the local use tax and how to calculate and pay the tax if you owe it.




## How do I know if I owe local use tax?

To find out if you or your business owes local use taxes, and to calculate and pay use taxes, refer to the Minnesota Department of Revenue at [revenue.state.mn.us/sales-and-use-tax](https://revenue.state.mn.us/sales-and-use-tax).

Or call the Minnesota Department of Revenue at **651-296-6181**.



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