



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: Minnesota

II. TAX EXEMPTION OFFERINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank. Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	MN Statutes 297A.70, Subd 2 (1)
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Lodging Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Hotel Occupancy Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Public Accommodation Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Tourism Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Fleet Tax	<input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	
	<input type="checkbox"/> Maintenance	
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

	Tax Exempt Documentation	Website Address or Hyperlink:
1	ST 3	www.taxes.state.mn.us
2	purchase order	
3		

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:
Claim for refund, Form ST11-PUR

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Peterson, Marcia
Name of Agency:	Minnesota Department of Revenue
Office Address (Line 1):	Sales and Use Tax Division
Office Address (Line 2):	MS 6330
City, State Zip:	St Paul MN 55146-6330
Phone Number:	651-556-6853
Fax Number:	651-556-3102
Email Address:	marcia.peterson@state.mn.us

Thank you for your assistance in this important matter!