

Sales/Use/Indirect:

Minnesota DOR Summarizes New Law Imposing Retail Delivery Fee on Some Deliveries to In-State Customers

2023 Sales and Use Taxes Legislative Bulletin, Minn. Dept. of Rev. (6/23). The Minnesota Department of Revenue issued a bulletin summarizing new law that imposes a “retail delivery fee” on some retailers equal to \$0.50 on each transaction that equals or exceeds the threshold amount (*i.e.*, \$100) involving certain retail deliveries in Minnesota, effective July 1, 2024 [see H.F. 2887, and previously issued Multistate Tax Alert for more details on this new fee]. Under the new law, impacted retailers may, but are not required to, collect the fee from the purchaser. If separately stated on the invoice, bill of sale, or similar document given to the purchaser, the fee is excluded from the taxable sales price for Minnesota sales and use tax purposes. Please contact us with any questions.

URL: <https://www.revenue.state.mn.us/sites/default/files/2023-06/2023-sut-legislative-bulletin.pdf>

URL: <https://www.revisor.mn.gov/bills/bill.php?f=HF2887&b=house&y=2023&ssn=0>

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-minnesota-enacts-retail-delivery-fee-and-other-sales-and-use-tax-law-changes.pdf>

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