

Taxable Items	Reference from MN Website
Admissions and Amusement Fees - to access health clubs, amusement devices, tanning facilities, spas, athletic facilities, gold flubs, ski hills, recreational areas, movies etc.	Fact Sheet 124 (Exercise facilities and health clubs) and https://www.revenue.state.mn.us/guide/admissions-and-amusement-devices-industry-guide
Aircraft	https://www.revenue.state.mn.us/guide/aircraft-industry-guide
Building Materials, Supplies and Equipment - sold to owners, contractors, subcontractors and builders to build, alter, repair or improve real property	https://www.revenue.state.mn.us/guide/contractors-and-other-property-installers-industry-guide
Candy and Soft Drinks	Fact Sheet 102A (Food and food ingredients), Fact Sheet 102B (Candy), Fact Sheet 102C (Soft drinks and other beverages)
Computer Software - for sale, lease, or license to use a canned or prewritten program	Fact Sheet 134
Delivery Charges - including shipping and handling for taxable items or services	Fact Sheet 155
Dietary Supplements	Fact Sheet 102E
Digital Products - any product transferred electronically to the customer	Fact Sheet 177
Fabrication Labor - labor that results in a new or changed product, even if the customer provides materials for the product	Fact Sheet 109 (Printing industry), Fact Sheet 152 (Labor - Installation, fabrication, construction and repair), https://www.revenue.state.mn.us/guide/photography-industry-guide and https://www.revenue.state.mn.us/guide/video-production-industry-guide
Fur Clothing	Fact Sheet 105 (Clothing)
Grooming and Hygiene Products	Fact Sheet 117F (Grooming and hygiene products)
Installation Labor - to set an item into position or connect, adjust or program it for use	Fact Sheet 152 (labor - installation, fabrication, construction and repair)
Lodging and Related Services - sold by the facility or through an online lodging seller or other type of accommodation intermediary	https://www.revenue.state.mn.us/guide/hotels-and-other-lodging-establishments-industry-guide
Meals and Drinks - prepared by the seller, including take-out orders and catering	Fact Sheet 102D (Prepared food), Fact Sheet 118 (Hospital and Nursing home meals) and https://www.revenue.state.mn.us/guide/food-and-bar-establishments-industry-guide
Motor Vehicles (includes trailers) *BST will not be applicable	https://www.revenue.state.mn.us/guide/motor-vehicle-industry-guide
Off-road Vehicles - vehicles that do not require registration, including all-terrain vehicles, mini-bikes, racing bikes, etc.	https://www.revenue.state.mn.us/guide/road-vehicle-industry-guide

Pay Television Services	Fact Sheet 119 (Telecommunications, pay television and related services)
Prepaid Telephone Calling Cards and Recharging Fees	Fact Sheet 119 (Telecommunications, pay television and related services)
Services (list of taxable services is given below)	https://www.revenue.state.mn.us/taxable-services-minnesota
Tobacco Products except cigarettes	Fact Sheet 102A (Food and food ingredients), Fact Sheet 2 (License requirements for retailers)
Utilities	Fact Sheet 116 (petroleum products) Fact Sheet 119 (telecommunications, pay television and related services) Fact Sheet 129 (Utilities used in production), Fact Sheet 145 (Industrial production), Fact Sheet (Residential utilities)
Vending Machine Sales - of prepared food, soft drinks, candy and dietary supplements	https://www.revenue.state.mn.us/guide/vending-machines-and-other-coin-operated-devices-industry-guide
Gas Purchases from Local Gas Stations	FS116 (Petroleum Products)
New or Used Boats purchased from dealership	
Boat sold through brokers	
Taxable Services	Reference from MN Website
Admission	https://www.revenue.state.mn.us/guide/admissions-and-amusement-devices-industry-guide
Building Cleaning and Maintenance	https://www.revenue.state.mn.us/guide/building-cleaning-and-maintenance-industry-guide
Delivery of Aggregate	Fact Sheet 155
Detective, Security and Alarm Services	Fact Sheet 114
Laundry, Dry Cleaning and Alterations Services	Fact Sheet 120
Lawn, Garden, Tree and Bush Services	Fact Sheet 121A
Lodging and Related Services	https://www.revenue.state.mn.us/guide/hotels-and-other-lodging-establishments-industry-guide
Massages	https://www.revenue.state.mn.us/guide/massages
Motor Vehicle Towing, Washing, Waxing, Rustproofing and Cleaning Services	https://www.revenue.state.mn.us/guide/motor-vehicle-industry-guide
Parking Services	https://www.revenue.state.mn.us/guide/parking-service-providers-industry-guide
Pet Grooming, Boarding and Care Services	https://www.revenue.state.mn.us/guide/pets-and-pet-services-industry-guide
Telecommunication Services	Fact Sheet 119

Most nontaxable items. An exemption certificate or other documentation may be required.

Admission Tickets - to certain school and non-profit events
Advertising Materials - when shipped out of state
Agricultural Items - when used in the production process
Air Cooling Equipment - used to convert or replace ground water cooling systems
Airflight Equipment and parts
Ambulances - when sold or leased to an ambulance service
Aquaculture Equipment - and certain repair and replacement parts
Baby Products
Bullet Resistant Body Armor - when purchased by licensed peace officers and state and local law enforcement agencies
Camp Fees - when the exemption requirements are met
Caskets, Urns for Cremains and Burial Vaults
Cigarettes
Clothings
Coin-operated entertainment and amusement devices
Construction Labor - to construct, repair or improve real property
Construction Purchases - for special projects
Conversion Costs - to make vehicles accessible to a person with a disability
Court-reporter transcripts
Cross-Country Ski passes - for the use of public trails
Custom Computer Software - when prepared to the special order of the customer
Newspapers and Publications - if regularly issued every three months or less
Detachable Tools - when the exemption requirements are met
Direct mail delivery or distribution charges - when listed separately on the invoice
Drugs - for prescription or over the counter for use by humans
Farm Machinery - when used in the agricultural production process, including repair and replacement parts except tires
Feminine Hygiene Products
Fire-Safety Sprinkler Systems - and all components installed into existing residential dwellings, hotels, motels or lodging houses with four or more units
Food and Food Stamps - groceries for human consumption
Fundraising Sales - when made by or for a non-profit organization and if certain criteria are met
Health Products
Horse and Horse-Care Supplies - including feed and medications
Industrial Production Materials - when used or consumed in the industrial production process
Instructional Materials - when required to be used directly in the completion of a course of study by students at a qualifying school
Interest of Finance Charges

Logging Equipment - when used in a qualifying activity, including repair or replacement parts except tires

Medical Equipment - for home use, including mobility enhancing equipment and prosthetic devices

Memberships - for YMCA, YWCA and Jewish Community Centers of Greater Minneapolis and St. Paul, including one-time initiation fees and periodic membership dues

Mill Liners, Grinding Rods and Grinding Balls - when consumed in the production of taconite or other ores, metals or minerals

Newspapers and Publications - if regularly issued every three months or less

Occasional Sales - of some business equipment, when exemption requirements are met

Patent, Trademark, and Copyright Drawings and Documents

Patient Meals - served in hospitals, sanitariums, nursing homes, senior citizen's homes, correctional detention and detoxification facilities

Personal Computers and Related Software - for use in a public or private school, college, university or business or trade school for regularly enrolled students

Petroleum Products - in certain situations

Pollution Control Equipment - in qualifying circumstances

Poultry Feed - to raise poultry for human consumption

Prizes for Games of Skill of Chance - for games conducted at events such as carnivals, festivals and fairs lasting fewer than six days

Public Safety Radio Communication System

Purchase of a new or used home

Repair Labor - if listed separately on the invoice

Residential Electricity and Natural Gas - during the billing months of November through April

Residential Utilities - provided on a year-round basis (fuel oil, coal, wood, steam, hot water, propane, LP gas, and water services)

Sacramental Wine - used in religious ceremonies

Service Materials - used or consumed in providing taxable services, including utilities and short-lived detachable tools

School Meals - for pre-kindergarten -12th grade, childcare or early childhood education programs

Ship Repair and Replacement Parts and Lubricants - when used by ships or vessels engaged principally in interstate or foreign commerce

Ski Areas - and items used or consumed directly for tramways, snowmaking and snow grooming at ski hills, ski slopes or ski trails

Solar Energy Systems

Special Tooling - that has value and use only for the buyer and only for the use of which it was made

Telecommunications and Pay Television Equipment

Textbooks - when required for classes in qualifying schools and sold to regularly enrolled students

Trade-in Allowances

Tree, Brush and Shrub Removal - for contractors as part of a land-clearing contract

TV Commercials - and items used or consumed in pre-production, production or post-production

Unsweetened Water

Used Mobile Homes - for residential purposes

Waste-Management Containers and Compactors

Wind Energy Conversion Systems - and materials used to manufacture, install, repair or replace them

Boat sold by one private party to another