

News Release

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Minnesota will require remote sellers and Marketplace Providers facilitating sales into Minnesota to collect sales tax no later than October 1, 2018

ST. PAUL, Minn. – The Minnesota Department of Revenue will require remote sellers and Marketplace Providers facilitating sales into Minnesota to begin collecting sales tax no later than October 1, 2018.

Remote Sellers

[Minnesota law](#) requires all sellers to collect sales or use tax to the extent allowed under the United States Constitution.

The June 21 U.S. Supreme Court decision in [South Dakota v. Wayfair](#) allows states like Minnesota to require remote sellers with no physical presence, such as online and mail-order companies, to collect and remit the applicable sales or use tax on sales delivered to locations within their state. The Court's decision in *Wayfair* caused Minnesota's existing law, which was enacted in 1989, to become effective.

Remote sellers that sell goods or services into Minnesota from other states must register and begin collecting and remitting Minnesota sales tax no later than October 1, 2018.

Minnesota has a Small Seller Exception, which does not require remote sellers to collect sales tax until their sales during a period of 12 consecutive months total either:

- 100 or more retail sales shipped to Minnesota
- 10 or more retail sales shipped to Minnesota that total more than \$100,000

Marketplace Providers

Minnesota law also requires certain Marketplace Providers to collect and remit Minnesota sales tax on all taxable retail sales made into Minnesota facilitated by the marketplace. Remote sellers do not need to collect sales tax when a Marketplace Provider is collecting and remitting.

The Court's decision in *Wayfair* also caused Minnesota's 2017 Marketplace Provider law to become effective.

Marketplace Providers must register and begin collecting Minnesota sales tax on behalf of remote sellers using their marketplace no later than October 1, 2018.

Guidance for sellers

We have updated [our Frequently Asked Questions](#) to help sellers outside Minnesota and in Minnesota understand how the Court's decision affects filing requirements and resources to help collect and file.

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We are updating our fact sheets, industry guides, and information on our website based on the Court's decision.

How can I stay informed on any changes from the Court case?

- Subscribe to our [Sales and Use Tax Updates](#) and [Remote Sellers](#) email lists
- [FAQs for Remote Sellers](#)
- Check back on [our website](#) for more updates

Sign-up to receive the latest information

To get email updates on the latest information from the department sign up for our [Remote Sellers](#) email list, or click the red envelope on our website and choose Remote Sellers. We will continue to update you as we work through this process.

Get the latest news and updates from the Minnesota Department of Revenue by following the department on [Facebook](#) and [Twitter](#) or by signing up for our [email subscription list](#).

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