



Education and Housing Equity Project Records.

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MINNESOTA Department of Revenue

Sales and Use Tax Division

Mail Station 9904
St. Paul, MN 55146-9904

Phone (612) 296-6184
Fax (612) 296-1938

July 9, 1997

Officer Mathew Little
Education and Housing Equity Project
122 W. Franklin Av., Suite #320
Minneapolis MN 55404

Dear Officer Little:

Enclosed is your Certificate of Exempt Status, Form ST-17. You may photocopy this certificate as needed in order to give a copy to each seller from whom you purchase, lease, or rent tangible personal property for purposes other than resale. Your certificate may not be used by a building contractor to obtain exemption for materials purchased under a lump sum construction contract covering both labor and materials for the construction, alteration, or repair of a building or facility.

If your sources of support, or the purposes, character, or method of your operation change, you must let us know so we can consider the effect of the change on your status. Also, please inform us of all changes in your name and address.

If your group makes ongoing taxable retail sales, you are required to obtain a Minnesota Sales and Use Tax permit and to collect and remit the sales tax. When you purchase items for resale, you should give your supplier a properly completed Resale Exemption Certificate, Form ST-5.

For more information on your exemption or on taxable and exempt sales, please write to us at the above address or call our office at (612) 296-6181 or toll free at 1-800-657-3777.

Enclosure: ST-17

An Equal opportunity employer.

Laundry and Cleaning Services

Sales Tax Fact Sheet 120

hi! in addition to working on your phone bill, your certificate does work on the 17 taxable services, such as,

stephan

Minnesota Statute 297A.01, Subd. 3(j)(i) states that starting October 1, 1987, laundry, dry cleaning, linen service and supply, and carpet, drapery, upholstery and industrial cleaning services are taxable. Charges for the use of self-service coin-operated laundries and dry cleaning facilities are not taxable.

Laundry and dry cleaning

Taxable services include laundering, cleaning, pressing, and dyeing. Also taxable are charges for repairing, altering and storing clothing. Some examples of taxable services are:

- Dry cleaning, laundering and pressing
- Dyeing
- Repairing or patching clothing (replacing zippers, buttons, resewing seams, etc.)
- Alterations to clothing (shortening or lengthening, fitting charges, restyling lapels or ties, etc.)
- Hat cleaning and blocking
- Leather and suede cleaning services
- Bed spread, pillow sham, and pillow cleaning services
- Fur (natural and synthetic) cleaning, repairing, and storing

Linen services and supply

Taxable services include renting laundered items such as uniforms, gowns, coats, shirts, table linens, bed linens, towels and toweling to both commercial and household users.

Carpet, drapery, and upholstery cleaning

Taxable services include vacuuming, shampooing, deodorizing, pressing, and applying fabric protector. These services are taxable whether performed on the customer's premises or elsewhere.

Industrial cleaning

Taxable services include supplying laundered or dry cleaned work uniforms, and supplying wiping towels, safety equipment (gloves, flame resistant clothing, etc.), dust control items such as treated mats or rugs, mops, dust covers for tools and cloths, and other items to industrial or commercial users. These items may belong to either the industrial launderer or to the customer.

Sales and purchases

Charge sales tax on the total charge for providing taxable services. Purchases of items such as solvents, soaps, detergents, spotting compounds, water repellents, disinfectants, fabric softeners, starch, dyes, mat compounds, fire repellent compounds, marking tags, hangers, plastic bags, water, utilities, equipment, and supplies used in providing these services are also taxable. However, linen supply companies may purchase items such as linens and towels that are physically transferred to and used by their customers exempt from tax for the purpose of resale. These companies must provide the supplier with a properly completed resale exemption certificate. Clothing repair materials such as zippers and buttons remain exempt from tax.

Nontaxable sales

- Clothing alterations that are included in the purchase price of an item (separately stated alteration charges are taxable)
- Seamstress or tailor's charges for designing and/or sewing new clothing
- Custom made shoes
- Taxable services purchased for resale when a proper exemption certificate is provided to the vendor. For example, a clothing retailer may contract with a tailor to provide alterations on sales of new clothing. The clothing retailer may purchase the alterations exempt for resale

by providing the tailor with a properly completed resale exemption certificate. If the alteration charges are included as a part of the sales price of the clothing, no sales tax is due. However, the charge for alterations is taxable when separately stated on the billing to the customer.

- Services of employees for an employer, and services provided by one business entity for another when one of the entities owns at least 80% of the other.
- Diaper services.
- Shoe repair, dyeing, stretching, and shining

City sales taxes

If a sale of taxable items or services occurs in Minneapolis, Mankato, Rochester, or St. Paul, you must also collect city sales tax. These cities each have a one half percent sales tax. The taxes are administered by the Minnesota Department of Revenue. Call or write the Taxpayer Information Office to get forms or more information.

Duluth administers its own sales tax. For more information, contact Duluth Sales tax, 105A City Hall, Duluth, MN 55802, phone (218) 723-3271.

Equipment Sales

If you sell equipment or other items that were used in your business, the sale may be subject to sales tax. For additional information, call the Taxpayer Information Office and request the fact sheet on occasional sales.

Government/nonprofit agencies

Services can be purchased exempt from the sales tax by federal agencies and qualifying nonprofit organizations. State agencies and local government agencies (such as city and county) are not exempt and must pay sales tax.

Notice

This fact sheet is a tax information bulletin intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the tax laws. Nothing contained in this fact sheet supersedes, alters, or otherwise changes any provisions of the Minnesota tax law, administrative rules, court decisions, or revenue notices.

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Certificate of Exempt Status
Exempt Organizations

ST-17

Education and Housing Equity Project
122 W. Franklin Av., Suite #320
Minneapolis MN 55404

Certificate number ES 36461

Date Issued 07/09/97

The organization above is exempt from sales and use tax under Minnesota law on purchases, rentals, and leases of merchandise and services to be used exclusively in the performance of charitable, religious or educational functions. For senior citizen groups, the merchandise must be used for pleasure, recreation, or other nonprofit functions of the group. **This exemption does not apply to purchases of meals, lodging, waste collection and disposal services, or to purchases or leases of motor vehicles.** (M.S. 297A.25, subd.16)

Commissioner of Revenue
by



P. R. Blaisdell, Supervisor
Sales and Use Tax Division

Questions? Call the MN Department of Revenue at (612) 296-6181 or toll-free 1-800-657-3777. TDD users, call the Minnesota Relay Service at (612) 297-5353 or 1-800-627-3529. Ask for (612) 296-6181.

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July 9, 1997

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Education and Housing Equity Project
122 W. Franklin Av., Suite #320
Minneapolis MN 55404

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Sales and Use Tax Division

Mail Station 6330
St. Paul, MN 55146-6330

Phone (651) 296-6184

Fax (651) 296-1938

July 9, 1997

Officer Mathew Little
Education and Housing Equity Project
2211 Riverside Ave., CB185
Minneapolis MN 55454

Dear Officer Little:

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Education and Housing Equity Project
2211 Riverside Ave., CB185
Minneapolis MN 55454

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Date Reissued 08/17/99

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