

# Local use tax



## What is local use tax?

Purchases for goods and services made outside of the City of Minneapolis, totaling more than \$770 within one calendar year, are subject to a 0.5 percent local use tax. Local use tax is collected annually by the state. It is due April 15 for all taxable purchases in the previous year if the seller did not collect use tax at the time of sale.

## How do I know if I owe local use tax?

To determine if you owe or your business owes local use taxes, please refer to the Minnesota Department of Revenue sales tax fact sheets at

[www.revenue.state.mn.us](http://www.revenue.state.mn.us)

*(fact sheet #156 for individuals, #146 for businesses).*

## To calculate your use tax

### INDIVIDUALS

- Form UT-1

[www.revenue.state.mn.us/Forms\\_and\\_Instructions/ut1.pdf](http://www.revenue.state.mn.us/Forms_and_Instructions/ut1.pdf)

### BUSINESSES

- MN sales and use tax instructions

[www.revenue.state.mn.us/businesses/sut/Pages/File-and-Pay.aspx](http://www.revenue.state.mn.us/businesses/sut/Pages/File-and-Pay.aspx)

Or get a form by calling the Minnesota Department of Revenue at **651-296-6181** (*TTY users, call 711 for Minnesota Relay*).

[www.minneapolismn.gov/finance/finance\\_localusetax](http://www.minneapolismn.gov/finance/finance_localusetax)

*This notice is required by Minnesota Statute section 297A.99, subdivision 12a.*

Call **311** or visit [www.minneapolismn.gov](http://www.minneapolismn.gov)



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