Sales Tax Base Broadening

All existing and newly taxed items will be subject to 20% sales tax rate reduction to 5.5%.

Affiliate Nexus
Digital Products
Parallel Taxation of Direct Satellite Services
Parallel Taxation of Remote Access Software
Admission to stadium box seats and suites, exhibitions, and selling events
Repeal exemption for ready to eat meat and seafood
Clothing on items over \$100
Admissions/Memberships
Over-the-counter drugs
Personal services - e.g. barber shops, beauty salons, tattoo and body piercing, nail salons
Other personal services - e.g. wedding planning, dating services, shoe shining, personal shopping
Veterinary Services
Personal instruction - e.g. dance, golf, tennis, etc.
Brokerage & investment counseling - e.g. portfolio management, investment advice
Bank charges & safe deposit box rental
Legal services purchased by consumers
Accounting services purchased by consumers
Auto repair services
Household goods repair & maintenance
Warehousing & storage services (does not include storage of farm products or refrigerated storage)
Taxicabs and Other Ground Transport Services (does not include public transportation or school
transportation)
Travel agent services
Legal services purchased by businesses
Accounting and bookkeeping services purchased by businesses
Architectural and engineering services
Specialized design services - e.g. interior decorating, industrial design services, graphic design services
Computer services - e.g. custom computer programming, computer systems design services,
computer facilities management services, data processing, hosting and related services
Management consulting services - e.g. administrative management consulting services, human
resources consulting services, marketing consulting services, environmental consulting services,
scientific and technical consulting services, scientific research and development services
Other consulting and development services - e.g. environmental, sanitation, site remediation, safety,
economic, security, and other consulting services

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Source: Minnesota Department of Revenue

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Advertising and related services - e.g. advertising agencies, public relations agencies, media buying agencies, media representatives, display advertising, advertising material distribution services Office administrative services Facilities support services - e.g. snow plowing, cleaning Employment services - e.g. temp help agencies, employment placement agencies, executive search agencies, professional employer organizations Business support services - e.g. telephone answering services, collection agencies, telemarketing services on contract, secretarial and court reporting services, document preparation services, private mail centers, collection agencies, credit bureaus, repossession services Other support services - e.g. packaging and labeling services, convention and trade show organizing Other misc, professional and technical services - e.g. marketing research and public opinion polling, photographic services, commercial photography, translation and interpretation services Electronic and commercial equipment repair & maintenance Personal services purchased by businesses Telecommunications equipment Court reporter documents Advertising materials Publications - e.g. newspapers, magazines, commercial printing

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Source: Minnesota Department of Revenue