



43rd Annual Hmong New Year Celebration 2023

River Centre – Saint Paul, Minnesota
 175 W Kellogg Blvd, St Paul, MN 55102
 Saturday, November 25th, 2023 and Sunday, November 26th, 2023

VENDOR APPLICATION

Name: _____ Booth ID #: _____

Address: _____ (City, State) _____ (Zip Code)

Phone: _____ Email: _____

All booth fees are listed below, please note one table and two chairs will be provided with price. A refundable \$100.00 deposit will need to be paid in addition to the booth price.

<input type="checkbox"/> Merchandise 10x10 \$550.00	<input type="checkbox"/> Food Booth 20x30 \$7,000.00	<input type="checkbox"/> Photo Booth 12x20 \$850.00
<input type="checkbox"/> Display Booth 10x10 \$400.00	<input type="checkbox"/> Flower Booth 10x10 \$700.00	<input type="checkbox"/> Ball Toss Booth 6x6 \$300.00
<input type="checkbox"/> College/ University 10x10 \$300.00	<input type="checkbox"/> Sustaining Vendor – Ball Booths \$200.00 <i>(Additional Fee)</i> <input type="checkbox"/> Sustaining Vendor – All Other Booths \$500.00 <i>(Additional Fee)</i>	

NOTE: Personal checks/PayPal/Venmo/Facebook pay/Cash app are NOT accepted

Types of Payment:

MONEY ORDER/CASHIER CHECK _____ CASH CREDIT CARD (3.5% fee)

Booth Fee	
Deposit	\$100.00
Sustained Member Fee	
Exchange of Service (No Charge for booth):	(Type of Service list here. I.e. Promotions, etc.)

VENDOR SALE STAFF STAMP:
 (Confirming this sale is complete and full booth fee received)

GRAND TOTAL \$ _____

Detailed description of items to be sold at the booth; add additional sheet(s) if needed. Please refer to rules for what is allowed for sales.

1.	4.
2.	5.
3.	6.

IF MAILING APPLICATION AND PAYMENT, PLEASE SEND TO:

40 ARLINGTON AVE E #17278
 SAINT PAUL, MN 55117



43rd Annual Hmong New Year Celebration 2023-2024
River Centre – Saint Paul, Minnesota
Saturday, November 25th, 2023 and Sunday, November 26th, 2023

VENDOR RULES AND REGULATIONS

This contract is to assist in coordinating the efforts with the United Hmong Family, Inc. (UHF) in managing booth sales for either Food/Display/Merchandise vendors at the 43rd Annual Minnesota Hmong New Year (MN HNY) 2023. In signing this agreement, the vendor(s) affirm compliance with not only UHF's rules and regulations but agrees to follow the state's health and safety laws and has appropriate documentation in order to sell and provide either products, merchandise, or food services to spectators at the event, along with complying with rules of the St. Paul River Centre in leasing the space for the entire event.

1. UHF bans all drugs or controlled substances and dangerous weapons including Guns, Fireworks, Toy Guns, and knives (replicas/cultural) at the event. Merchandise vendors are not allowed to sell fake or real weapons (guns, knives). Items deemed dangerous could be subjected to Saint Paul Police confiscation.
2. All sales are final and there will be no refunds, except by UHF exception in its sole discretion.
3. Reselling, exchanging, sharing (not applicable if multiple names listed as booth holder), or switching booths are not allowed and/or will be charged up to \$500.00 for violation and asked to leave premises with no refund of deposit. UHF will relocate any booths, free of charge, if the area is reasonably deemed hazardous to the vendor(s).
4. Vendors are NOT allowed to share booths with other vendors. This will be an automatic loss of deposit and future opportunities to participate at either the MN HNY or Hmong International Freedom Festival event.
5. Additional fees will be added if vendors require more tables or chairs than provided by the St. Paul River Centre/UHF, please see page one of Agreement. Vendors cannot bring their own tables, chairs, or any other equipment designated as unacceptable by the River Centre other than what is provided by the managing facility. Any violators will be held accountable for any damages or non-compliance.
6. Official governmental agents and St. Paul Police, and contracted security guards are authorized to enforce additional applicable rules and regulations as provided by the extent of the local, city and state laws.
7. Food vendors are responsible for **all** necessary permits, insurances, and/or licenses from appropriate authority for all widths, heights, weights and durability for all applicable equipment, materials and/or supplies related to operating the booth purchased. Any dimensions not meeting the outlined allowance (and codes) determined by the St. Paul River Centre and UHF will be removed from site. Violators may be held responsible for additional fees warranted to UHF, for non-compliance.
8. Food sold must meet applicable MN Department of Health (MDH), MN Department of Agriculture (MDA) and the US Food and Drugs Administration (FDA) standards and should be approved by UHF, Saint Paul River Centre and/or designated manager. Each Food Vendor agrees to submit their proof of insurance and permits no later than one month before the MN HNY event. Violators may be held responsible for additional fees to UHF, for non-compliance.
9. **Each food booth must provide a variety of 20 food plate menu items per event day to UHF to assist in feeding VIP guests, coordinators, and volunteers. Food plates must be a variety and not all one kind.**
10. Vendor(s) are responsible and liable for any injury occurring within the vicinity of the booth and any issues resulting from the use of its products or merchandises. UHF is not responsible for any damage/stolen items, or injuries accrued to vendor(s), or vendor equipment.
11. To ensure the safety of all spectators, no vendors can remove or restock their booths from 08:00 AM to 09:00 PM (especially when there are spectators in the arena) using heavy utility carts that can endanger spectators, or other equipment deemed as unsafe per the rules and regulations administered by the SPPD/UHF/St. Paul River Centre. Vendors are not allowed to park their vehicles in the loading dock for more than the admissible time for restocking/loading. Violators may be subjected to additional fees from both the UHF and authorities for non-compliance and administered a towing fee and ticketing fees from local authorities.
12. Verbal abuse, physical assault, and/or any form of harassment towards **ANYONE** will not be tolerated. Any acts are grounds for removal from the event. No refund will be provided as part of the No Tolerance policy. Violators may be subjected to additional fees from both the UHF and authorities for damages caused due to the incident.
13. Vendor(s) must not tie onto, cut, and/or nail any walls/tables/equipment from the St. Paul River Centre during the event. Any damages in leased space may result to losing deposit, and other fees may be applied.
14. Vendor(s) must be in compliance with applicable Fire Marshall's Codes when operating electrical appliances/generators or any other power sources per the River Centre's rules and regulations.
15. Speaker(s) are not allowed to be extended away from any booth noise. Each Vendor(s) must comply with the St. Paul River Centre's Noise Control Ordinance. Violators may be subjected to additional fees from both the UHF and/or authorities for non-compliance.
16. UHF reserves the right to restrict any type of sales within the event. **Restrictions for foodservice operators: May ONLY sell authentic ethnic foods as disclosed, submitted, AND approved by the MHC Culinary Group. Vendors may NOT sell**



candy, gum, chips, or other snack items. Vendors may NOT sell beverages unless approved by MHC Culinary Group and must be traditional ethnic beverages specific to the region or event. Specifically, operators may NOT sell soda of any kind, water, juice, sports drinks, energy drinks, carbonated beverages, or coffee without prior written approval. Display vendors are not allowed to sell any type of merchandise, fundraise, ask for donations, or give out anything edible. Violators may be subjected to pay additional amounts for non-compliance by UHF and/or authorities for non-compliance.

17. UHF is not responsible for any actions, injuries, damages committed by the vendor(s). Each vendor is also responsible for maintaining the safety/properties/and well-being of their area. Damages or injuries may result in additional fees.
18. UHF will not provide equipment or power sources of any sort to any vendor.
19. Vendors cannot move into their space until Friday November 24th, 2023 starting at 8 AM. Please refer to your scheduled appointment (received at the training) for setup and removal of equipment (properties) from the site. Violators may be subjected to additional fees from both the UHF and authorities for non-compliance. Load in times for last minute replenishing for all vendors except food, are Saturday and Sunday, 11/25/23-11/26/23 from 7:00am to 8:00am.
20. Vendor(s) are not allowed to load/unpack until the assigned time (see schedules), or clearance from SPPD. Violators may be subjected to additional fees from both the UHF and authorities for non-compliance.
21. UHF reserves the right to amend and/or change its pricing and/or these rules and regulations anytime without any advance notice.
22. Vendor(s) must attend orientation and all meetings necessary to confirm understanding of this Agreement and the needs for documentation to fulfill this agreement. Vendor will support the reputation of the UHF and support the event by following all its admission rules and regulations, including load in day.
23. The vendor must consult with the City of St. Paul Fire Marshall and appropriate city/state agencies for detailed information regarding the rules and regulations to provide and sell food at this event. Any food items sold must be approved by UHF and Saint Paul River Centre or designated manager. UHF is not responsible for any fees accrued by the vendor(s) for non-compliance with the city and state agencies.

In signing this agreement, I confirm that I have read and acknowledge full understanding of the rules and regulations with my partnership in conducting a successful event. I also attest to authorized to sign this agreement and to comply with the rules and regulations outlined in this document. I understand that I am subject to additional fees, and court action if I fail to comply with the rules and regulations set forth by the St. Paul River Centre, SPPD, State of MN, and UHF.

Vendor's Name (Please Print)	Vendor's Signature	Date
Address	City, State, Zip Code	
Phone Number	Email	

\$			
Fees Received (AMOUNT)	DATE	UHF Staff Printed Name	Signature
CONTROLLER VERIFIED	DATE	VERIFIED BY UHF Treasurer/Board	DATE

Form ST3, Certificate of Exemption

Purchaser: Complete this certificate and **give it to the seller.**

Seller: If this certificate is not completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked. This certificate remains in force as long as the purchaser continues making purchases or until otherwise cancelled by the purchaser.

Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name _____ Project description _____

Name of Purchaser _____

Business Address _____ City _____ State _____ ZIP code _____

Purchaser's Tax ID Number _____ State of Issue _____

If no tax ID number, Enter one of the following:	FEIN	Driver's license number/State issued ID number
		State of Issue Number

Name of seller from whom you are purchasing, leasing, or renting _____

Seller's Address _____ City _____ State _____ ZIP code _____

Type of Business

- | | |
|--|--|
| <input type="checkbox"/> 01 Accommodation and food services | <input type="checkbox"/> 11 Transportation and warehousing |
| <input type="checkbox"/> 02 Agricultural, forestry, fishing, hunting | <input type="checkbox"/> 12 Utilities |
| <input type="checkbox"/> 03 Construction | <input type="checkbox"/> 13 Wholesale trade |
| <input type="checkbox"/> 04 Finance and insurance | <input type="checkbox"/> 14 Business services |
| <input type="checkbox"/> 05 Information, publishing and communications | <input type="checkbox"/> 15 Professional services |
| <input type="checkbox"/> 06 Manufacturing | <input type="checkbox"/> 16 Education and health-care services |
| <input type="checkbox"/> 07 Mining | <input type="checkbox"/> 17 Nonprofit organization |
| <input type="checkbox"/> 08 Real estate | <input type="checkbox"/> 18 Government |
| <input type="checkbox"/> 09 Rental and leasing | <input type="checkbox"/> 19 Not a business (explain) _____ |
| <input type="checkbox"/> 10 Retail trade | <input type="checkbox"/> 20 Other (explain) _____ |

Reason for Exemption (See Instructions)

- | | |
|---|--|
| <input type="checkbox"/> A Federal government (department) _____ | <input type="checkbox"/> J Agricultural production |
| <input type="checkbox"/> B Specific government exemption _____ | <input type="checkbox"/> K Industrial production/manufacturing |
| <input type="checkbox"/> C Tribal government (name) _____ | <input type="checkbox"/> L Direct pay authorization |
| <input type="checkbox"/> D Foreign diplomat # _____ | <input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically) |
| <input type="checkbox"/> E Charitable organization # _____ | <input type="checkbox"/> N Direct mail |
| <input type="checkbox"/> F Educational organization # _____ | <input type="checkbox"/> O Other (enter number from instructions) _____ |
| <input type="checkbox"/> G Religious organization # _____ | <input type="checkbox"/> P Percentage exemption |
| <input type="checkbox"/> H Resale | <input type="checkbox"/> Advertising (enter percentage) _____% |
| <input type="checkbox"/> I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project) | <input type="checkbox"/> Utilities (enter percentage) _____% |
| | <input type="checkbox"/> Electricity (enter percentage) _____% |

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of Authorized Purchaser _____ Print Name Here _____ Title _____ Date _____

Form ST3 Instructions

Fact sheets and industry guides are available on our website at www.revenue.state.mn.us.

Purchasers

Complete this certificate and give it to the seller. Include your Minnesota tax identification number if you have one. Do not send it to the Minnesota Department of Revenue.

Note: You are responsible for knowing if you qualify to claim exemption from tax and will be held liable for any use tax, interest and possible penalties due if the items you purchased are not eligible for exemption.

Sellers

Keep this certificate as part of your records. Accepting a completed exemption certificate relieves you from collecting the tax. If this certificate is not completed, you must charge sales tax. You may be required to provide this exemption certificate (or the data elements required on the form) to the state to verify this exemption.

Exemption Descriptions

Use these descriptions to complete the **Reason for Exemption** section.

A. Federal government — Enter the name of the department. The seller must obtain a purchase order, payment voucher, work order, a completed Form ST3 or similar documentation to show the purchase was from the federal government. See the *Government - Federal Government Industry Guide*.

B. Specific government exemptions — Enter the specific exemption from the list below.

- Ambulance services
- Biosolids processing equipment
- Bullet-resistant body armor
- Chore/homemaking services
- Correctional facility meals or drinks
- Emergency rescue vehicle repair and replacement parts
- Emergency vehicle accessory items
- Firefighter equipment
- Hospitals
- Libraries
- Local Governments
- Metropolitan Council
- Nursing homes
- Petroleum products used by government
- Regionwide public safety radio communication system
- Solid waste disposal facility
- State or local government agency from another state
- Transit program vehicles
- Water used directly in providing fire protection

See *Fact Sheet 142, Sales to Governments*, *Fact Sheet 135, Fire Fighting, Police and Emergency Equipment*, *Government - Local Governments Industry Guide*, and *Fact Sheet 139, Libraries*.

C. Tribal government — All sales to tribal governments are exempt. Enter the name of the tribe. See *Fact Sheet 160, Tribal Governments and Members*.

D. Foreign diplomat — Sales tax exemption cards are issued to some foreign diplomats and consular officials stationed in this country. Enter the number issued to the foreign diplomat. See the *Government - Federal Government Industry Guide*.

E. Charitable organizations — Must be operated exclusively for charitable purposes. You must apply for and receive exempt status authorization from the department. Some nonprofit organizations do not qualify for sales tax exemption. This exemption may not be used for the purchase of lodging or prepared food. See the *Nonprofit Organizations Industry Guide*.

F. Educational organizations — Educational organizations operated exclusively for educational purposes must use Form ST3 on qualifying purchases. Organizations such as nonprofit professional and trade schools, scouts, youth groups, youth athletic and recreational programs, etc., operated exclusively for educational purposes must apply for exempt status authorization from the department and use Form ST3 on qualifying purchases. This exemption may not be used for the purchase of lodging or prepared food. See the *Nonprofit Organizations Industry Guide*.

Form ST3 instructions (continued)

- G. Religious organizations** — Churches and other religious organizations operated exclusively for religious purposes can use Form ST3 without exempt status authorization or may apply for exempt status authorization from the department. This exemption may not be used for the purchase of lodging or prepared food. See the *Nonprofit Organizations Industry Guide*.
- H. Resale** — Items or services must be purchased for resale in the normal course of business. You may not use this exemption if the vendor is restricted by federal or state law from selling certain products for resale. **Liquor retailers cannot sell alcoholic beverages exempt for resale.** *M.S.340A.505*
- I. Qualifying Capital Equipment** — Machinery and equipment purchased or leased primarily for manufacturing, fabricating, mining, or refining tangible personal property to be sold ultimately at retail if the machinery and equipment are essential to the integrated production process.
- Additional information needs to be provided when the CE exemption is claimed for a construction project that would normally be considered an improvement to real property. The purchaser must provide documentation to the contractor to identify the exempt portion of the project.
- See *Fact Sheet 103, Capital Equipment* and *Fact Sheet 128, Contractors*.
- J. Agricultural production** — Materials and supplies used or consumed in agricultural production of items intended to be sold ultimately at retail. Does not cover furniture, fixtures, machinery, tools (except qualifying detachable tools and special tooling) or accessories used to produce a product. See the *Agricultural and Farming Industry Guide*.
- K. Industrial production** — Materials and supplies used or consumed in industrial production of items intended to be sold ultimately at retail. Does not cover furniture, fixtures, machinery, tools (except qualifying detachable tools and special tooling) or accessories used to produce a product. See *Fact Sheet 145, Industrial Production*.
- L. Direct pay** — Allows the buyer to pay sales tax on certain items directly to the state instead of to the seller. Applicants must be registered to collect sales tax in order to qualify and must apply for and receive direct pay authorization from the department. The State of Minnesota (all state agencies) has direct pay authorization. This means state agencies pay sales tax directly to the department, rather than to the seller. Direct pay authorization may not be used for meals and drinks; lodging or related lodging services; admissions to places of amusement or athletic events, or use of amusement devices; motor vehicles; certain services; or memberships to sports and athletic facilities. If you sell any of the excluded items, you should charge sales tax.
- M. Multiple points of use** — Taxable services, digital goods, or electronically delivered computer software that is concurrently available for use in more than one taxing jurisdiction at the time of purchase. Purchaser is responsible for apportioning and remitting the tax due to each taxing jurisdiction.
- N. Direct mail** — Allows the buyer to pay sales tax on direct mail directly to the state instead of to the seller. Direct mail is printed material that meets the three following criteria:
- It is delivered or distributed by U.S. Mail or other delivery service.
 - It is sent to a mass audience or to addresses on a mailing list provided by the purchaser or at the direction of the purchaser.
 - The cost of the items is not billed directly to recipients.
- O. Other exemptions** —
- 1. Aggregate delivered by a third party hauler to be used in road construction.** Charges for delivery of aggregate materials by *third party haulers* are exempt if the aggregate will be used in road construction.
 - 2. Airflight equipment.** The aircraft must be operated under Federal Aviation Regulations, parts 91 and 135. See the *Aircraft Industry Guide*.
 - 3. Ambulance services** — privately owned (leases of vehicles used as an ambulance or equipped and intended for emergency response). Must be used by an ambulance service licensed by the EMS Regulatory Board under section 144E.10. See *Fact Sheet 135, Fire Fighting, Police, and Emergency Equipment*.
 - 4. Aquaculture production equipment.** Qualifying aquaculture production equipment, and repair or replacement parts used to maintain and repair it. See the *Agricultural and Farming Industry Guide*.
 - 5. Automatic fire-safety sprinkler systems.** Fire-safety sprinkler systems and all component parts (including waterline expansions and additions) are exempt when installed in an existing residential dwelling, hotel, motel or lodging house that contains four or more dwelling units.
 - 6. Coin-operated entertainment and amusement devices** are exempt when purchased by retailers who (1) sell admission to places of amusement, or (2) make available amusement devices. See *Fact Sheet 158, Vending Machines and Other Coin-Operated Devices*.
 - 7. Construction exemption for special projects under M.S. 297A.71.** Certain purchases for the construction of a specific project or facility are exempt under M.S. 297A.71, such as waste recovery facilities. This exemption does not apply to projects for which you must pay sales or use tax on qualifying purchases and then apply for a refund.
 - 8. Exempt publications.** Materials and supplies used or consumed in the production of newspapers and publications issued at average intervals of three months or less. Includes publications issued on CD-ROM, audio tape, etc. See *Fact Sheet 109, Printing Industry*.

Form ST3 Instructions *(continued)*

9. **Farm machinery.** Qualifying farm machinery, and repair or replacement parts (except tires) used to maintain and repair it. See the *Agricultural and Farming Industry Guide*.
10. **Handicapped accessible (residential building materials).** Building materials and equipment purchased by nonprofit organizations if the materials are used in an existing residential structure to make it handicapped accessible, and the homeowner would have qualified for a refund of tax paid on the materials under M.S. 297A.71, subd. 11 or subd. 22. Nonprofit organizations include those entities organized and operated exclusively for charitable, religious, educational or civic purposes; and veteran groups exempt from federal taxation under IRC 501(c)(19).
11. **Handicapped accessible (vehicle costs).** Conversion costs to make vehicles handicapped accessible. Covers parts, accessories and labor.
12. **Herbicides for use on invasive aquatic plants.** Starting July 1, 2019, herbicides used under an invasive aquatic plant management permit are exempt from sales tax. The exemption only applies to herbicides labeled for use in water and registered with the Department of Agriculture for use on invasive aquatic plants. The herbicides must be purchased by lakeshore property owners, a lakeshore property association, or a contractor hired to provide invasive aquatic plant management.
13. **Horse materials.** Covers consumable items such as feed, medications, bandages and antiseptics purchased for horses. Does not cover machinery, tools, appliances, furniture and fixtures. See the *Veterinary Practice Industry Guide*.
14. **Hospitals and outpatient surgical centers.** Sales to a hospital and outpatient surgical center are exempt if the items purchased are used in providing hospital or outpatient surgical services. (M.S. 297A.70, subd. 7)
15. **Instructional materials** required for study courses by college or private career school students (M.S. 297A.67, subd. 13a)
16. **Logging equipment.** Qualifying logging equipment, and repair or replacement parts (except tires) used to maintain and repair it. See *Fact Sheet 108, Logging Equipment*.
17. **Materials used for business outside Minnesota** in a state where no sales tax applies to such items; or for use as part of a maintenance contract. This exemption applies only if the items would not be taxable if purchased in the other state (e.g., a state that does not have sales tax).
18. **Materials used to provide certain taxable services.** Materials must be used or consumed directly in providing services taxable under M.S. 297A.61, subd. 3(g)(6).
19. **Medical supplies for a health-care facility.** Purchases by a licensed health care facility, outpatient surgical center or licensed health-care professional of medical supplies used directly on a patient or resident to provide medical treatment. The exemption does not apply to equipment, lab or radiological supplies, etc. See *Fact Sheet 172, Health Care Facilities*.
20. **Motor carrier direct pay (MCDP).** Allows motor carriers to pay tax directly to the state when they lease mobile transportation equipment or buy certain parts and accessories. Applicants must be registered for sales tax in order to apply. You must apply for and receive MCDP authorization from the Department of Revenue. See the *Motor Vehicle Industry Guide*.
21. **Nonprofit snowmobile clubs.** Certain machinery and equipment is exempt when used primarily to groom state (or grant-in-aid) trails. Prior certification from DNR must be received.
22. **Nursing homes and bonding care homes.** Sales to nursing homes and boarding care homes are exempt. Nursing homes must be licensed by the state. Boarding care homes must be certified as a nursing facility.
23. **Packing materials.** Packing materials used to pack and ship household goods to destinations outside of Minnesota.
24. **Poultry feed.** The poultry must be for human consumption.
25. **Preexisting construction bids and contracts.** Tangible personal property or services purchased in relation to a preexisting construction bid or contract are exempt from a new local tax or a tax rate increase for six months from the effective date of the new local tax or rate increase. This exemption is only for the change in tax on items or services purchased during the transitional period. The preexisting bid must be submitted and accepted before the effective date of the tax change and the building materials or services must be used pursuant to an obligation of the bid. A construction contract must have documentation of a bona fide written lump-sum or fixed price construction contract in force from before the effective date of the tax change.
26. **Prizes.** Items given to players as prizes in games of skill or chance at events such as community festivals, fairs and carnivals lasting fewer than six days.
27. **Purchasing agent.** Allows a business who has been appointed as a purchasing agent by an exempt organization to make purchases exempt from sales tax. All documentation pertaining to the purchasing agent agreement is kept by the purchasing agent to verify exemption.
28. **Repair or replacement parts used in another state or country** as part of a maintenance contract. This does not apply to equipment or tools used in a repair business.
29. **Resource recovery facilities.** Applies to equipment used for processing solid or hazardous waste (after collection and before disposal) at a resource recovery facility. You must apply for and receive approval from the department.

Form ST3 Instructions (continued)

30. **Rolling-stock for railroad use.** Railroad businesses involved in interstate or intrastate commerce can buy certain rolling-stock items exempt. See the *Transportation Service Providers Industry Guide*.
31. **Senior citizen groups.** Groups must limit membership to senior citizens age 55 or older, or under 55 but physically disabled. They **must** apply for and receive exempt status authorization from the department.
32. **Ship repair or replacement parts and lubricants.** Repair or replacement parts and lubricants for ships and vessels engaged principally in interstate or foreign commerce. See the *Transportation Service Providers Industry Guide*.
33. **Ski areas.** Items used or consumed primarily and directly for tramways at ski areas, or in snowmaking and snow-grooming operations at ski hills, ski slopes or ski trails. Includes machinery, equipment, water additives and electricity used in the production and maintenance of machine-made snow.
34. **Solar energy system** means a set of devices whose primary purpose is to collect solar energy and convert and store it for useful purposes including heating and cooling buildings or other energy using processes, or to produce generated power by means of any combination of collecting, transferring, or converting solar-generated energy.
35. **Taconite production items.** Mill liners, grinding rods and grinding balls used in taconite production if purchased by a company taxed under the in-lieu provisions of M.S. 298 if they are substantially consumed in the production of taconite. See *Fact Sheet 147, Taconite and Iron Mining*.
36. **Telecommunications, cable television and direct satellite equipment** used directly by a service provider primarily to provide those services for sale at retail. See *Fact Sheet 119, Telecommunications, Pay Television, and Related Services*. **This exemption was not in effect from July 1, 2013 through March 31, 2014.**
37. **Textbooks** required for study to students who are regularly enrolled.
38. **Tribal government construction contract.** Materials purchased on or off the reservation by tribal government or non-tribal government contractors and subcontractors for use in construction projects on the reservation when the tribe or a tribally owned entity is a party to the contract, and the contract is being undertaken for the purpose of the tribe's welfare. It does not extend to the purchase or lease of equipment or tools for use on the project.
41. **TV commercials.** Covers TV commercials and tangible personal property primarily used or consumed in preproduction, production or post-production of a TV commercial. Includes rental equipment for preproduction and production activities only. (Equipment purchased for use in any of these activities is taxable.) See *Fact Sheet 163, TV Commercials*.
42. **Veteran organizations.** Limited exemption applies to purchases by veteran organizations and their auxiliaries if they are organized in Minnesota and exempt from federal income tax under IRC Section 501(c)(19); and the items are for charitable, civic, educational or nonprofit use (e.g. flags, equipment for youth sports teams, materials to make poppies given for donations).
43. **Waste-management containers and compactors** purchased by a waste-management service provider to use in providing waste-management services that are subject to solid-waste management tax.
44. **Wind energy systems.** Wind energy conversion systems and materials used to construct, install, repair or replace them.

P. Percentage Exemptions —

- **Advertising materials:** Percentage exemptions may be claimed for advertising materials for use outside of Minnesota or local taxing area. Purchaser must enter exempt percentage on Form ST3. See *Fact Sheet 133, Advertising*.
- **Utilities:** Exemption applies to percent of utilities used in agricultural or industrial production. General space heating and lighting is not included in the exemption. Purchaser must enter exempt percentage on Form ST3. See the *Agricultural and Farming Industry Guide* and *Fact Sheet 129, Utilities Used in Production*.
- **Electricity:** Exemption applies to percent of electricity used to operate enterprise information technology equipment, or used in office and meeting spaces, and other support facilities in support of enterprise information technology equipment. Purchaser must enter exempt percentage on Form ST3. See *Revenue Notice 16-07: Sales Tax – Exemptions – Qualified Data Centers*.

Forms and Information

Website: www.revenue.state.mn.us.

Email: SalesUse.Tax@state.mn.us

Phone: 651-296-6181 or 1-800-657-3777