

Sales and Use Tax

Sales Tax applies to most retail sales of goods and some services in Minnesota. You may owe Use Tax on taxable goods and services used in Minnesota when no sales tax was paid at the time of purchase. We also administer a number of local sales taxes.

Cannabinoid Products and Sales Tax

All [cannabinoid products](#) that contain CBD or THC are subject to Minnesota sales tax.

COVID-19 and Telecommuters

From March 13, 2020, to June 30, 2022, Minnesota will not seek to establish nexus for business income tax or sales and use tax solely because an employee is temporarily telecommuting due to the COVID-19 pandemic.

Top Tasks



[Calculate Sales Tax Rate](#)

[Log into e-Services](#)

[Fact Sheets and Industry Guides](#)

[Sales Tax Business Guide](#)

[Make a Payment](#)

[Find a Form](#)

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Remote Sellers	[+]
Education	[+]
Resources	[+]

Contact Info

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[800-657-3777](#)

HOURS [+]

ADDRESS [+]

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