

Minnesota has a 6.875% general state sales tax. This tax applies to retail sales of taxable services and/or tangible personal property made in Minnesota.

Taxable sales in MN

1. Admission and amusement fees. i.e. fees to access health clubs, spas, recreational areas
2. Building materials, supplies and equipment
3. Candy and Soft Drinks
4. Computer software i.e. canned or prewritten
5. Delivery charges including shipping & handling
6. Dietary supplements
7. Digital products
8. Fabrication labor including charges to produce, fabricate, printer process items even if the customer directly or indirectly furnishes materials used.
9. Fur clothing including shipping, transportation or finance charges
10. Grooming & Hygiene products including for babies
11. Installation labor
12. Lodging
13. Machinery, equipment, tools, accessories, appliances, furniture and fixtures
14. Machinery, office equipment and other items sold by business i.e that used the items in their trade or business
15. Meals and drinks prepared by the seller including take-out and catering
16. Prepaid telephone calling cards and recharging fees
17. Services
 - a. Building cleaning & maintenance (for commercial and residential buildings)
 - b. Motor Vehicle towing, washing, rustproofing
 - c. Detective & Security services
 - d. Laundry & Cleaning services
 - e. Lawn & Garden maintenance, tree and shrub services
 - f. Pets & Pet grooming, boarding and care services
 - g. Massages (not medically authorized)
 - h. Parking Services
18. Tobacco Products (except Cigarettes)
 - a. Cigars
 - b. Chewing tobacco
 - c. Snus
 - d. Pipe tobacco
 - e. Electronic cigarettes, e-cigs, vaporizers, accessories, liquid nicotine, e-liquids
19. Liquor Sale *Two taxes apply here, check out MN Department of Revenue website*