



Customer	Sales Tax Exemption Type
Automotive Training (Code 9)	Purchase of a motor vehicle by a private, non-profit, or public educational institution for use as an instructional aide in automotive training (auto body and mechanical repair courses) ** Note-This exemption does not apply to driver education vehicles in this case. **
Charitable, Religious & Educational Organization (Code 4)	<ul style="list-style-type: none"> • Gift to an organization-declare gift, exclusive use, and IRC 501c3 status in declaration area • Gift from an Organization to an Individual-organization must list Minnesota limited dealer license and declare "gift" (no monetary consideration) with 501c3 status in declaration area • Purchased for Charitable, Religious, or Educational purposes: <ul style="list-style-type: none"> ○ Must be a truck, or a bus, or a passenger vehicle (designed & carrying 10 or more including driver), and ○ Used primarily by the owner to transport tangible personal property or individuals to which the organization provides service (other than employees), and ○ Declare- used exclusively for charitable, religious, or educational purposes ** Note-This exemption does not apply to public schools or universities. **
Companies (Code 4)	<ul style="list-style-type: none"> • Transfers between a company and a sole owner of the company for no monetary consideration • Transfers from one company to another company, if both companies are owned by the same sole owner (sole proprietor)
Ready-Mixed Concrete Trucks	Record "ready mixed concrete truck" in sales tax declaration area
Corporate/Partnership/ Limited Liability Corp (LLC) (Code 4)	To be exempt from sales tax, transfers to or from a corporation or partnership must be within the meaning of the Internal Revenue Codes. See list in Minnesota Statutes, 297B.03 and provide valid code
Death Transfer (Code 2)	Vehicle was selected by the surviving spouse, or acquired by inheritance or bequest.
Disabled Veteran (Code 6)	Disabled veteran purchased vehicle with funds provided by the veteran's administration-provide letter from the V.A. which includes VIN
Divorce (Code 1)	Vehicle was a transfer between husband and wife in a divorce proceeding-indicate divorce
Driver Education	Loaned Driver Education Vehicle to a school district by a dealer
Emergency Vehicles – Marked (Code 10)	<ul style="list-style-type: none"> • Vehicle is a municipal fire apparatus • Marked patrol car • Municipal ambulance • Ambulance owned by a licensed ambulance service
Gift to Spouse, Parent, Child, Grandparent, Guardian, Ward (Code 1)	<p>Gift between the following, indicate the relationship:</p> <ul style="list-style-type: none"> • Parent & child (includes step-parent and step-child) • Grandparent and grandchild • Spouses • Guardian and ward, when the vehicle was titled in the name of the guardian, as guardian, only because the ward was a minor <p><i>Gift between Foster Parent and Foster Child</i></p> <ul style="list-style-type: none"> • If the home is/was licensed under Minnesota Rules 9545.0010 to 9545.0260, and • The county verifies that the child was a ward of the state or in permanent foster care
Federal Government Agency or Instrumentality	Record "federal government unit" in sales tax declaration area <ul style="list-style-type: none"> • Agencies that receive federal funding are not exempt unless they are a unit of government.

Held for Resale or Leased by a Licensed Dealer (Code 8)	<ul style="list-style-type: none"> • MN dealer – indicate Minnesota dealer license number (i.e. DLR12345) • Out-state dealer – indicate Minnesota sales and use tax account number
Insurers or Lenders (Code 3)	Vehicle is held for resale by a lending institution or insurance company. Indicate Minnesota 7-digit sales and use tax account number.
Interstate Carrier (Code 7)	Purchaser is an interstate carrier holding a common carrier direct pay certificate. Prorate vehicle only-indicate prorate account number and sales tax calculation
Job Opportunity Building Zone (JOBZ)	Record JOBZ in the sales tax declaration area <ul style="list-style-type: none"> • Purchase of a vehicle, by qualified business, and principally garaged in the zone • Buyer must submit qualifying statement and specify the name of the local government with subsidy agreement
Joint Owners (Code 4)	Vehicle was transferred from joint ownership to one or more of the same joint owners without monetary consideration. <i>Note-This exemption does not apply to single to joint ownership</i>
Library Vehicles	Declare use in sales tax declaration area <ul style="list-style-type: none"> • Vehicles purchased by a public library as library delivery or bookmobile
Metropolitan Council Transit Operation (MCTO/MTC)	<i>Exempt from title and registration.</i>
Mobile Medical Unit	<ul style="list-style-type: none"> • The purchase of a motor vehicle used exclusively as a mobile medical unit for medical or dental services by a federally qualified health center is exempt from sales tax • Purchaser must declare mobile medical or dental unit and be titled to a qualified health center
Native Americans and Tribal Council/Agency	See procedures for qualifying sales.
Political Agency	Transfers between political groups within the same government agency are exempt from sales tax. <ul style="list-style-type: none"> • For example, a transfer between the Ramsey County Parks Dept. and the Ramsey County Human Services Dept. is exempt. A transfer between Ramsey County Parks Dept. and Minnesota Dept. of Natural Resources is not exempt and sales tax is due. A transfer between agencies at different levels of government may be exempt if the transfer falls within Minnesota Statutes, 15.039 (agency responsibilities are transferred to another agency). • Record Same Govt. Agency in the sales tax declaration area of the title or PS2000.
Previously Owned in Another State or Country (Code 5)	<ul style="list-style-type: none"> • Purchaser was a non-resident when vehicle was purchased and subsequently became a Minnesota resident more than 60 days after the vehicle was titled or registered in another jurisdiction
Revocable Trusts	<ul style="list-style-type: none"> • A transfer from the grantor(s) to his or her revocable trust is exempt from sales tax. • A transfer out of the revocable trust to the grantor is exempt form sales tax. • Upon death of the grantor, a transfer from a revocable trust to an individual is exempt from sales tax if the trust agreement shows inheritance or we receive a letter from the trustee indicating inheritance.
Town Road Maintenance Vehicles	Record "town road maintenance vehicle" in the sales tax declaration area Vehicles purchased by a town (township) and used exclusively for road maintenance are exempt from sales tax. This exemption includes snowplows and dump trucks, but does not include automobiles, vans, or pickups.
Transit Service Providers	Declare applicable statute: <ul style="list-style-type: none"> • Receiving financial assistance or reimbursement under Minnesota Statutes, 174.24 or 473.384, or; • Operating under Minnesota Statutes, 174.29/174.30, 473.388, or 473.405 Record "vehicle is used exclusively for transit service" and qualifying statute number in the sales tax declaration area.