

# Minnesota



Compacts  Tribal Sales and Taxation

Laws explicitly apply to: Cigarettes  OTP

Yes *Blank* No -- Not Applicable/Addressed

## Tribal Compacts – 2015

### Overview of State Laws

Compacts specific to tobacco sales?	<input checked="" type="checkbox"/>
Compacts take precedence over existing state laws governing area?	
Limits to which tribes are authorized to compact with state?	<input checked="" type="checkbox"/>

State requires/suggests specific provisions within tobacco compacts? Yes  No  N/A

### Suggested or Required Compact Provisions

Stamping Requirements	
Recordkeeping	
Purchases Must Be Made From Licensed or Authorized Parties	
Duration or Length Of Contract	
Tax Rate	
Distribution of Funds	
Waiver of Sovereign Immunity	
Tax or Fee-Generated Revenue Sharing/Collection	<input checked="" type="checkbox"/>
Enforcement	
Amount of Refund for Taxes Paid by Tribal Consumers	<input checked="" type="checkbox"/>
Minimum Selling Price	

Duration of Compact: N/A | State Tobacco Tax Rate for Non-Compacting Tribes: N/A

**Tribal Sales – 2015**

**Tax-Exempt Status Limited To:**

Specific, Listed Tribes	
Federally-Recognized Tribes	✓
Qualified/Authorized Tribes	✓
State-Recognized Tribes	

**Tax-Exempt Tribes Identified by State:**

- N/A

**Tobacco sales laws directed at specific tribes?**

Yes  No  N/A

If yes, which tribes? N/A

**Which Types of Tobacco Require Stamps?**

All Products Sold On Tribal Land	
Those Sold To Tribes Without Agreements	✓
Those Sold To Nonmembers	✓
Those Sold To Other Parties Not Otherwise Tax-Exempt	
None/Silent	

**Stamp Types Required for Tribal Sales:**

State Excise Stamp	✓
Stamp Specific to Tribe	
Generic Tribal Stamp	
Generic Agreement Stamp	✓
Generic Exemption Stamp	
Silent As to Stamp Type	

**Tribal Taxation – 2015**

**How State Regulates Taxation of Tobacco Sold on Tribal Land:**

State Authorizes/Requires Alternative Payment in Lieu of Excise Tax	
State Tax Waived If Tribal Tax Is Same or Greater	--
State Limits Tribal Access to Tax-Exempt Products (Quota)	✓
State Requires Tax Pre-Payment	✓*

\* Refunds made for pre-payment of tax for sales to tax-exempt parties

**State Requires Pre-Payment of Taxes on:** All Products  Excess of Quota  None  Other

Other: N/A

**State Utilizes Coupon System to Implement Quota:** Yes  No  N/A