



CITY OF

Waite Park

WHERE MINNESOTA CONNECTS

Local Option Sales Tax collection begins in Waite Park April 1, 2023

19 13th Avenue North
Waite Park, MN 56387

320-252-6822

www.ci.waitepark.mn.us

Sales Tax Percentage Breakdown

MN State Tax 6.875%

St. Cloud Area Tax 0.5%

Transit Tax 0.25%

NEW: Waite Park Tax 0.5%

Total Tax on April 1st, 2023: 8.125%

Information and Assistance

MN Department of Revenue can provide additional assistance related to the sales and use tax:

Call: 651-296-6181 or 1-800-657-3777 (toll-free)

Fax: 651-556-3102

Email: salesuse.tax@state.mn.us

Write: Minnesota Department of Revenue
Sales and Use Tax Division
Mail Station 6350
St. Paul, MN 55146-6350
website at www.revenue.state.mn.us

The City of Waite Park wanted to take this opportunity to let our Waite Park businesses know about the additional local options sales tax that will be collected in Waite Park. Waite Park voters approved a local option sales tax referendum in the November general election that imposes an additional one-half (1/2) percent of sales tax in Waite Park. Starting April 1, 2023, Waite Park will have an additional 0.5% sales and use tax. The Minnesota Department of Revenue will administer this tax. Revenues will fund a Public Safety Facility in Waite Park. The 0.5% sales tax applies to retail sales made into Waite Park. The use tax applies to taxable items used in Waite Park if the local sales tax was not paid.

Who must register and collect the tax?

All retailers who have a taxable presence (nexus) in Waite Park, even if an out-of-state retailer or marketplace, and are registered for Minnesota sales and use tax. This includes all sellers outside Waite Park if they have a taxable presence such as:

- Have an office, distribution, sales, sample or warehouse location, or other place of business in Waite Park, either directly or by a subsidiary.
- Perform taxable services in Waite Park.
- Ship taxable items into Waite Park, including all sales made using the internet, mail order, or telephone.
- An out-of-state retailer that exceeds Minnesota sales tax thresholds and make sales into Waite Park.

More Information About Sales Tax Collection

Reporting the Tax: Report the Waite Park Sales or Use Tax when you report your MN Sales and Use Tax. Each tax is reported on a separate line of your return. Waite Park Sales tax is line number 383; Waite Park Use Tax is line number 384.

Exemption Certificates: If a customer gives you a completed exemption certificate for state sales tax, also use that certificate as proof of exemption from the Waite Park Sales or Use Tax.

Local Governments: Local governments do not pay the Waite Park Sales or Use Tax (or other local general sales taxes). No exemption certificate is necessary. State sales tax may apply. Local governments include cities, towns, counties, instrumentalities, political subdivisions, commissions, special districts, and government boards.

Waite Park Sales and Use Tax applies to sales on or after April 1, 2023, but the tax does not apply to the following:

- Lease payments for tangible personal property and motor vehicles that include periods before April 1, 2023. (The tax does apply to payments for periods that begin on or after that date).
- The purchase of tangible personal property ordered before April 1, 2023, if the transfer of title or possession is prior to that date.
- The purchase of taxable services, including utility services, if the billing period includes charges for services furnished before and after April 1, 2023, (But the tax does apply if the billing period begins with services furnished on or after that date).
- The purchase of admission tickets if they are paid for before April 1, 2023, even if the event occurs after that date.
- The purchase of construction materials used to complete a lump sum or fixed price construction contract that was signed and enforceable before April 1, 2023, but only if all the following are true:
 - o The contract does not provide for an allocation of future taxes.
 - o The materials are used exclusively in performing the contract.
 - o The materials are delivered before October 1, 2023.