

# MINNESOTA · REVENUE

## Beltrami County Transit Vehicle Excise Tax – \$20 Per Vehicle

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Starting April 1, 2014, Beltrami County will have a \$20 Transit Vehicle Excise tax. The Minnesota Department of Revenue will administer this tax.

The revenue will be used to fund:

- Roads Sales Tax Project Plan
- Reserves Project Plan List
- The Long Ranger Transportation Improvement Plan as defined by the County Board

This tax applies to the sales of motor vehicles registered for road use.

### Motor Vehicles

Motor vehicle means any

- self-propelled vehicle required to be licensed for road use
- vehicle propelled or drawn by a self-propelled vehicle required to be licensed for road use.

Motor vehicles include: cars, vans, pickups, trailers, and motorcycles. They do not include snowmobiles or manufactured homes.

### Who must register

Businesses selling new or used motor vehicles at retail. This tax must be collected by the seller if the vehicle is sold in Beltrami County.

The \$20 tax applies even if the buyer is from another state and will take the vehicle out of Minnesota for registration. This tax is connected to the sale, not to the registration.

**Note:** The Deputy Registrar does not collect this tax.

### Registration

If you file Sales and Use Tax returns online, you can register for this tax either before or when you file your April 2014 return.

#### To register before you file:

1. Log in to e-Services and access your Sales and Use Tax account.
2. Click the “Account Information” tab.
3. To edit locations, click “Sales Locations.”

4. In the “Existing Locations” list, click the “Location Code” number for the location you wish to edit.
5. Click “Click Here to Edit Local Information.”
6. Click the check box for “Beltrami County transit vehicle excise tax”. Select April 1, 2014.
7. Click “OK.” Click “Submit.”

#### To register when you file:

1. In the “Enter Taxable Sales and Purchases” table or screen, click in the last row in the Tax Type column.
2. A drop-down menu will become active; use it to select “Beltrami County transit vehicle excise tax”. This will add the row for the tax.
3. If you have multiple locations, type in the appropriate location number. (If you are a single location filer, it will assume you want to add this for location “001.”)
4. Enter an amount in the local tax lines you added. Next time you file, these lines will automatically appear in your return.

If you file by phone: You must register for this tax before you file your return. To register, call 651-282-5225 or email us at [salesuse.tax@state.mn.us](mailto:salesuse.tax@state.mn.us). If you send an email, include your Minnesota tax ID number.

### Reporting the tax

Report the Beltrami County Transit Vehicle Excise tax when you report your Minnesota Sales and Use tax. Each tax is reported on a separate line of your return.

### Who is exempt

Only the following are exempt from paying this tax on the purchase of a motor vehicle:

- Federal government agencies,
- Vehicles that are not required to be licensed for road use, such as marked police cars, fire trucks and ambulances,
- Vehicles for resale

**Note:** Individuals, institutions, businesses, non-profit organizations, and state and local government agencies must pay the excise tax.

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### **Leased vehicles**

The \$20 excise tax does not apply to leased vehicles.

### **Vehicles delivered into another area**

The “sale” occurs where the purchaser takes possession of the vehicle. The following guidelines apply:

- If the vehicle is sold in Beltrami County but delivered outside Beltrami County; the \$20 excise tax does not apply.
- If the vehicle is sold outside Beltrami County but delivered Beltrami County; the \$20 excise tax applies.

### **Examples:**

A dealership Bemidji, MN sells car at the dealership, but delivers the car into Duluth, MN. The \$20 excise tax does not apply because the customer takes possession of the car outside Beltrami County.

A dealership in Duluth, MN sells a car at the dealership, but delivers the car into Bemidji, MN. The \$20 excise tax applies because the customer takes possession of the car within Beltrami County.

### **Information and Assistance**

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

Fax: (651) 556-3102

Email: [salesuse.tax@state.mn.us](mailto:salesuse.tax@state.mn.us)

Write: Minnesota Revenue  
Sales and Use Tax Division  
Mail Station 6330  
St. Paul, MN 55146-6330

Or visit our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us)