

Minnesota Department of Revenue  
Sales & use Tax  
Year 2021

Occasional sales provisions applicable at flea markets and similar events.  
The law allows a seller at a flea market or other similar event to qualify for isolated and occasion

sales exception if all of the following are met:

\* The seller participates in only one event per calendar year that lasts no more than 3 days;

\* The seller makes sales of \$500 or less during the calendar year; and

\* The seller provides a written statement to that effect, and includes the seller's name, address and telephone number.

Currently, the organizer of a flea market or other similar event must obtain a Certificate of Compliance, Form ST-19, from the sellers who indicate that they are not required to collect and remit sales made at the event. For purposes of this law change, an organizer can accept a written statement from sellers who make isolated or occasional sales indicating that they meet the above mentioned criteria. The isolated and occasional sale provision for businesses does not apply at these events.

Effective for selling events occurring after June 15, 2005.

Please use this form if you are a Minnesota Resident or from any other State and are not required to charge sales tax.

A new form is required for each Calendar year.

I meet the above mentioned criteria for occasional sales at flea markets and similar events.

Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Number \_\_\_\_\_

DATE \_\_\_\_\_

SIGNED \_\_\_\_\_

List of personal and family members dolls, toys and related items that you are selling:

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