

# South Dakota Department of Revenue & Regulation

## Direct Payment Permit

Direct Payment Permit Number: SD DP 1018

**Issued To:**

MINNESOTA MINING & MFG CO  
3M Center, Bldg. 224-5N-40  
St. Paul, MN 55144-1000

**Effective Date:** 04/01/2013

**This direct payment permit is valid for the following businesses:**

3M Company	Tax Permit #:	1012-8059-ST
3M Company	Tax Permit #:	1012-8060-UTC
3M Company	Tax Permit #:	1012-8061-UTC
3M Company	Tax Permit #:	1012-8062-UTMC

This direct payment permit allows the holder to purchase tangible personal property and services without sales tax, except on certain transactions not permitted. The holder must accrue and pay the use tax on their taxable purchases directly to the Department.

**The following items may not be purchased with the direct payment permit:**

1. purchases of taxable meals or beverages;
2. purchases of taxable lodging or services related thereto;
3. purchases of admissions to places of amusement, entertainment or athletic events, or the privilege of use of amusement devices;
4. purchases of motor vehicles, or other tangible personal property required to be licensed or titled with a taxing authority, taxed under Title 32;
5. purchases of any of the following enumerated services listed in chapter 10-45: telecommunications services and utilities (gas, electricity, and heating fuel); or
6. such other purchases as may be agreed to between the holder of the direct payment permit and the department.

**Responsibility of vendors selling to direct payment permit holders.**

Vendors that receive a copy of a direct payment permit or other acceptable evidence that includes the direct payment permit number do not owe sales tax on sales made to the direct payment permit holder except on certain transactions not permitted. Any vendor who makes sales where the tax is not collected upon receipt of a direct payment permit must keep documentation in their records that identify the purchaser, the purchaser's direct payment permit number, and the amount of the transaction.



Secretary of Revenue

04/30/2013

Date