

OUT-OF-STATE VENDOR SALES TAX GUIDE

Do you need a Minnesota Tax ID and ST-19 Form?

Let's break it down. Follow the steps based on your situation

STEP 1

Will you be selling anything at Hay Days?



This includes:

- ✓ Taking payment (cash, card, app)
- ✓ Taking online orders while physically at your booth
- ✓ Handing off product at the event

NO — I'm only promoting, no sales at all

Skip to Step 3

STEP 3

You are not selling at all (Promotional Only)

- ✓ You are **not selling or taking orders of any kind**
- ✓ You still **must complete and submit the ST-19 form**
 - Check the box that says "I am not making any sales at the event"
 - Upload through ExpoGenie

📌 State law requires Hay Days to collect ST-19 forms from every vendor — no exceptions. This protects both the event and your business.

YES- I am making sales Go to Step 2

STEP 2

What are you selling?

Selling...	Taxable in MN?	Notes
Services (installs, tuning, etc.)	✓ Yes	Taxable if performed in MN
Helmets, goggles, gloves (for riding/protection)	✓ Yes	Protective gear is taxable
Stickers, decals, patches, souvenirs	✓ Yes	Accessories and merch are taxable
Parts, tools, equipment	✓ Yes	All taxable
Food or drink	✓ Yes	Taxable unless otherwise licensed
T-shirts, sweatshirts, jackets, hats	✗ No	Most general clothing is exempt

If you are selling anything in the "Yes" column

Go to Step 4

STEP 4

You are selling taxable items

You are required to:

- ✓ **Register for a Minnesota Sales Tax ID**
 - Even if this is your **only sale in MN** all year
 - Even if your business is **based out-of-state**
 - Even if the sale is **processed online while in MN**
- 👉 Apply here: revenue.state.mn.us
- Click: "Register for a Sales and Use Tax Account"
- ✓ **Submit the Minnesota ST-19 form**
 - Include your MN Tax ID on the form
 - Upload through ExpoGenie

📌 Physically being in MN and making taxable sales — even once — creates nexus, which legally requires you to collect and remit MN sales tax.

STEP 5

You are selling **ONLY** tax-exempt clothing

- ✓ You **do not need** a MN Tax ID
- ✓ You still **must complete and submit the ST-19 form**
 - On the form, check "I am not making any taxable sales at the event"
 - Upload through ExpoGenie

📌 MN law still requires every vendor to submit an ST-19 — even if your sales are exempt — to prove compliance.

If you are **ONLY** selling clothing

Skip to Step 5



SUMMARY

What You Need to Submit

Situation	MN Tax ID	ST-19 Form
Selling taxable items	✓ Required	✓ Required
Selling only exempt clothing	✗ Not needed	✓ Required
Promotional only, no sales	✗ Not needed	✓ Required