

REVENUE ANALYSIS DETAIL (Cont.)

Gross Receipts Reporting

- Information for the estimates comes from Department of Revenue sales tax data.
- It is estimated that between 75% and 90% of affected taxpayers' revenue would be shifted based on the proposal.

Minnesota Department of Revenue
Tax Research Division
[https://www.revenue.state.mn.us/
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)