

**Certificate of Exempt Status**

ST-17

**Exempt Organizations**

Kids Korner Educare Center, Inc.  
600 Florence Ave.  
Owatonna MN 55060

Certificate number ES 36040

Date Issued 10/21/96

The organization above is exempt from sales and use tax under Minnesota law on purchases, rentals, and leases of merchandise and services to be used exclusively in the performance of charitable, religious or educational functions. For senior citizen groups, the merchandise must be used for pleasure, recreation, or other nonprofit functions of the group. **This exemption does not apply to purchases of meals, lodging, motor vehicles, or waste collection and disposal services.** (M.S. 297A.25, subd.16)

Commissioner of Revenue  
by



P. R. Blaisdell, Supervisor  
Sales and Use Tax Division

**Questions? Call the MN Department of Revenue at (612) 296-6181 or toll-free 1-800-657-3777. TDD users, call the Minnesota Relay Service at (612) 297-5353 or 1-800-627-3529. Ask for (612) 296-6181.**