

# MINNESOTA • REVENUE

September 3, 2015

Judell Anderson, CAE, Executive Director  
Alliance of Automotive Service Providers of Minnesota, Inc.  
1970 Oakcrest Avenue, Suite 102  
Roseville, MN 55113

Dear Ms. Anderson,

Thank you for your request for clarification regarding paintless dent repair (PDR).

Paintless dent repair (PDR) is a method of removing dents from the body of a motor vehicle when the paint remains intact. The process uses tools to manipulate the dent to its original shape.

PDR is a nontaxable repair labor charge. Repair labor restores an item to its original condition so it can be used for its original purpose.

If a shop performs PDR or subcontracts with another business for the PDR, they do not pay sales or use tax on that purchase. In both cases, when the body shop invoices the customer for the PDR, the PDR charge is not taxable.

I hope this helps. If you have any questions, feel free to contact me.

Sincerely,

*Marcia Peterson*

Marcia Peterson  
Sales and Use Tax Specialist  
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