

This Revenue Notice was revoked on May 24, 2004 by Revenue Notice # 04-05.

DEPARTMENT OF REVENUE

Revenue Notice # 02-18: Sales and Use Tax – Taxable Services - Tree, Bush, Shrub and Stump Removal; Revocation of Revenue Notice # 92-12

This Revenue Notice supersedes Revenue Notices # 91-02, # 92-12, and # 94-04, to the extent this notice interprets, clarifies, or conflicts with the previous notices.

Tree, bush, shrub, and stump removal are services subject to the sales and use tax under *Minnesota Statutes*, section 297A.61, subdivision 3, paragraph (g), clause (5), item (vi). These services are taxable even if they are sold to a contractor and used by the contractor to complete a construction contract involving the new construction, reconstruction, or remodeling of a building or residence.

Revenue Notice # 92-12 is revoked.

Jennifer L. Engh, Assistant Commissioner

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