

Revenue Notice # 03-11

Sales and Use Tax - Gravel Sales - Revocation of Revenue Notice # 95-08

Revenue Notice # 95-08: "Sales & Use Tax: Gravel Sales," is hereby revoked.

Revenue Notice # 02-17: "Sales and Use Tax - Taxable Sales - Delivery of Aggregate Materials and Concrete Block" provides a comprehensive explanation of how aggregate materials are taxed. Revenue Notice # 02-12 makes it clear that the term "aggregate materials" includes gravel.

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Publication Date: October 6, 2003