

This Notice was revoked on October 28, 2002 by Revenue Notice # 02-18.

Minnesota revenue notice

Revenue Notice # 92-12 Sales and Use Tax - Lawn, Garden, and Arborist Services and Landscaping Contracts

[This subject was originally discussed in Revenue Notice 91-2, Application of Sales and Use Tax to Lawn, Garden, and Arborist Services and Landscaping Contracts which was published in the State Register on July 29, 1991. This Revenue Notice clarifies some of the information from that Revenue Notice. This Revenue Notice supersedes Revenue Notice 91-2 to the extent that any of the information conflicts with information in Revenue Notice 91-2.]

The application of sales and use tax to lawn, garden, and arborist services is governed by Minnesota Statutes § 297A.01, subd. 3(j)(vi) and 297A.01, subd. 4. The Commissioner of Revenue has interpreted these provisions as follows:

Any tree or stump removal or stump grinding provided in connection with new construction, reconstruction, or remodeling of improvements to real property is not subject to the sales or use tax. The interpretation set forth in this Revenue Notice is effective for services provided on or after April 20, 1992.

Michael E. Boekhaus
Director, Appeals, Legal Services & Criminal Investigation Division

Dated: April 20, 1992

TKS