

**This revenue notice was revoked by Revenue Notice # 97-12 published on October 6, 1997.**

## **Revenue Notice # 93-16**

### **Sales and Use Tax - Leased Seasonal Sites in Recreational Areas**

Minnesota Statutes, section 297A.01, subd. 3(d) defines taxable 'sale' in part to include the granting of the privilege of admission to recreational areas.

The receipts from a seasonal leased recreational site, such as a campsite, occupied by a camper, a motor home, or a manufactured home which is not assessed pursuant to personal property tax law are subject to sales tax.

Minnesota Statutes, section 274.19, subd. 8(f) provides that for property tax purposes a storage shed, deck, or similar improvement constructed on property leased or rented as a site for a manufactured home, sectional structure, park trailer, or travel trailer is taxable as personal property to the lessee of the site if the improvement is not owned by the owner of the site, and, as real estate if the improvement is owned by the owner of the site.

For purposes of administering the sales and use tax law, seasonal leases of recreational areas are not subject to sales tax when the site is occupied by a trailer which is subject to the motor vehicle excise tax and the lessee has made an improvement which is assessed pursuant to personal property tax law.

Michael E. Boekhaus, Director

Appeals, Legal Services and Criminal

Investigation Division

Dated: September 7, 1993

JES