

This Revenue Notice was revoked by Revenue Notice # 04-05.

DEPARTMENT OF REVENUE

Revenue Notice #94-4: Sales and Use Tax - Lawn Care Issues

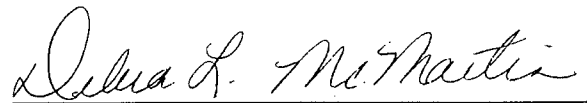
Since October 1, 1987, lawn care services have been subject to sales tax, the Department of Revenue considers lawn and lawn care service to have the following meanings:

Lawn

A "lawn means a tended area of ground covered with grass or other ground cover, and can include, for example, cemeteries and golf courses. However, ditches and medians along roads, freeways, and railroad right-of-ways are not considered lawns.

Lawn Care Service

"Lawn care service" means any business service related to the maintenance of lawns. Lawn care services include services such as: mowing; raking; trimming; watering; fertilizing; killing weeds, insects, rodents, pests, or fungi; spraying; sprigging; and diagnosing the condition of lawns by physical examination of the lawn or of other physical evidence. Lawn care services do not include services performed under a construction contract for the installation of sod or seeds.



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March 7, 1994