

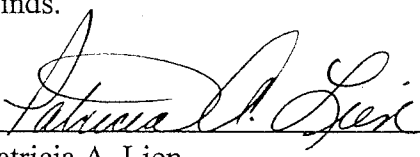
Revenue Notice # 95-01 has been corrected by Revenue Notices 98-22, 02-20 and 07-05. Please review these notices for the corrected language.

DEPARTMENT OF REVENUE

Revenue Notice 95-01: Sales and Use Tax - Fire Damage Cleaning Services

Minnesota Statutes, § 297A.01, subd. 3(j)(iii) imposes sales tax on “building and residential cleaning . . . [and] maintenance . . . services”. Services taxable under this provision include fire damage cleaning, such as smoke and water removal, carpet cleaning, and washing of walls and venetian blinds.

Dated: January 9, 1995



Patricia A. Lien
Assistant Commissioner for Tax Policy