

This notice was revoked on October 6, 2003 by Revenue Notice # 03-11.

Minnesota revenue notice

Revenue Notice #95-08: Sales and Use Tax: Gravel Sales

The sale of gravel is considered an improvement to real property if the sales contract requires the seller to deliver and spread the gravel in such a way that no further leveling is required by the purchaser. This includes situations where the gravel is leveled while being unloaded from the back of a moving truck without the use of any other equipment. If the gravel is merely dumped in a pile, or if the contract does not require the seller to level the gravel, the sale is a sale of tangible personal property and is subject to sales tax.

Dated: October 9, 1995

Don Trimble
Assistant Commissioner for Sales & Special Taxes