

**Revenue Notice # 95-09 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 #95-09: Sales & Use Tax: Building, Cleaning, and Maintenance Services**

Minnesota Statutes, section 297.01, subd. 3 (j)(iii) imposes a sales tax on buildings and residential cleaning, maintenance, and disinfecting and exterminating services. Included in the definition of building and residential cleaning services are building and residential cleaning services sold to contractors and used by the contractor to complete a construction contract involving the construction, reconstruction, or remodeling of a building or residence.

Dated: October 9, 1995

A handwritten signature in black ink, appearing to read "Patricia A. Lien", is written over a horizontal line.

Patricia A. Lien  
Assistant Commissioner for Tax Policy