

Technical corrections were made to this notice on April 13, 2009 by Revenue Notice # 09-05. Please see Revenue Notice # 09-05 for the corrected language.

Minnesota revenue notice number 02-22

Sales and Use Tax - Building Cleaning and Maintenance - Swimming Pools

Background

Minnesota Statutes section 297A.61, subdivision 3(g)(5)(iii) provides that the Minnesota sales tax applies to building and residential cleaning, maintenance and disinfecting services. Building cleaning, maintenance and disinfecting services include the cleaning, maintenance and disinfecting of indoor and outdoor swimming pools.

Department Position

The department takes the position that the cleaning, maintenance and disinfecting of spas and hot tubs are also subject to the sales tax. The department also takes the position that swimming pool, spa and hot tub seasonal opening and closing services are maintenance services that are subject to the sales tax. Opening services may include removing tarps or other covers; taking plugs out of the plumbing; reinstalling handrails, diving boards, and other equipment; and priming and restarting pumps. Closing services may include removing handrails, diving boards and other equipment; blowing out plumbing lines and inserting plugs in the pipes; adding anti-freeze into the lines; and putting a tarp or other covering over the pool, spa or hot tub.

Effective date

This revenue notice is effective for services performed after the date of publication.

Publication date: December 30, 2002

Terese M. Mitchell, Director
Appeals and Legal Services Division