

Revenue Notice # 97-12 was corrected by Revenue Notice # 02-20. Please see that notice for the corrected language.

Minnesota revenue notice number 97-12

Sales and Use Tax - Leased Seasonal Sites in Recreational Areas; Revocation of Revenue Notice 93-16

Minnesota Statutes, section 297A.01, subd. 3(d), defines taxable "sale" in part to include the granting of the privilege of admission to recreational areas. Charges for the use of campsites are generally taxable under this provision.

For purposes of administering the sales and use tax law, charges for seasonal leases or rentals of campsites are not subject to sales tax when there is an enforceable written agreement for a period of 30 or more continuous days that requires the lessee or the lessor to give notice before terminating the agreement. Charges to lease or rent a campsite for periods of less than 30 days are subject to sales or use tax.

Effective Date: This notice is effective for leases or rentals of campsites entered into on or after the date of this notice.

Revenue Notice # 93-16: "Sales and Use Tax - Leased Seasonal Sites in Recreational Areas," is hereby revoked.

Dated: 6 October 1997

Jennifer L. Engh
Assistant Commissioner for Tax Policy