

**This Revenue Notice was revoked on May 24, 2004 by Revenue Notice # 04-05.**

## **Department of Revenue**

### **Revenue Notice #91-2: Application of Sales and Use Tax to Lawn, Garden, and Arborist Services and Landscaping Contracts**

Changes made to Minnesota Statutes § 297A.01, subd. 3(j)(vi) and § 297A.01, subd. 4 by the 1991 legislative session affect application of sales and use tax to lawn, garden (both vegetable and flowers), and arborist services, and to landscaping contracts as follows:

- Garden seed planting and garden maintenance is taxable.
- Taxable lawn and garden care services include, but are not limited to, the following:
  - Reseeding lawns, not including the initial seeding
  - Garden seed planting
  - Garden maintenance
  - Garden tilling and soil preparation
  - Killing lawn or garden weeds, insects, rodents, or fungi
  - Lawn sprigging service
  - Aerating
  - Dethatching
  - Cemetery upkeep
- Taxable arborist services include, but are not limited to
  - Tree, bush, and shrub pruning, bracing, spraying, and surgery
  - Tree trimming for public utility lines
  - Tree and stump removal (moving trees, shrubs, etc., from one location to another is exempt)
  - Stump grinding for home or business (for new construction is exempt)

- Following is a listing of some sales involving landscaping that are considered to be construction contracts and thus are exempt from sales tax:
  - Install shrubs, plants, sod, trees, and bushes
  - Install timber and/or boulder retaining wall
  - Install brick on sand walkway
  - Install deck
  - Install underground irrigation and sprinkler systems
  - Grade area with bobcat and/or install additional soil
  - Install nightscape lighting including necessary electrical work
  - Topdress area with soil, and reseed or resod damaged or altered surfaces
  - Install edging, poly and rock in landscape beds

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Michael E. Boekhaus  
Director, Appeals and Legal Services

July 29, 1991  
RN 91-2  
(SUT Services/TKS)