



S.F. No. 297 – Modification of sales tax exemptions for landscaping equipment and land clearing services

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Section 1. Materials used in providing certain taxable services. Excludes accessories, tools, equipment, and other detachable units (such as chainsaw chains and lawn mower blades) when used in landscaping, gardening, or lawn care services from the exemption for materials used in providing taxable services, thereby making these items taxable. Effective for sales and purchases made after June 30, 2025.

Section 2. Land clearing. Under current law, most landscaping services are taxable, but land clearing services for tree, brush, shrub, and stump removal are exempt when sold to contractors or subcontractors as part of a land clearing contract. This section expands the definition of “land clearing contract” to mean a contract for the removal of trees, bushes, and shrubs, including stump and root removal, to develop a portion of a site to allow for remodeling, improvement or expansion of an existing structure. Effective for sales and purchases made after June 30, 2025.

