

Minnesota Statute 298.75

Statute Definitions:

Aggregate Material: - nonmetallic natural mineral aggregate including, but not limited to sand, silica sand, gravel, crushed rock, limestone, granite, and borrow, but only if the borrow is transported on a public road, street or highway. Aggregate material shall not include dimension stone and dimension granite. Aggregate material must be measured or weighed after it has been extracted from the pit, quarry, or deposit.

Person: - any individual, firm, partnership, corporation, organization, trustee, association or other entity.

Operator: - any person engaged in the business of removing aggregate material from the surface or subsurface of the soil, for the purpose of sale, either directly or indirectly, through the use of aggregate material in a marketable product or service.

Extraction Site: - a pit, quarry, or deposit containing aggregate material, and any contiguous property to the pit, quarry, or deposit which is used by the operator for stockpiling the aggregate material.

Importer: - any person who buys aggregate material produced from a county or state that does not collect aggregate removal tax and causes the aggregate material to be imported into a county in this state which imposes a tax on aggregate material.

Borrow: - granular borrow consisting of gravel and sand, crushed quarry or mine rock, crushed gravel or stone, or any combination thereof, the ratio of the portion passing the (#200) sieve divided by the portion passing the (1 inch) sieve may not exceed 20 percent by mass.

Aggregate material removed from/imported into a City/Township of Scott County

Aggregate material removal tax due

- when aggregate material is transported from the extraction site on public roads, streets, or highways
- when aggregate material is imported from a Minnesota County not imposing the removal tax
- when aggregate material is imported from outside Minnesota
- when aggregate material (from or to another county imposing the removal tax) is transported from the extraction site by waterway, railway or another mode of transportation (tax is shared between the two counties)

Note: Aggregate Removal Tax Reporting Form is due on the 14th day of the month following the end of the quarter. Failure to file the report and submit payment shall result in a penalty beginning on the 15th day after the last day of each calendar quarter (M.S. 298.75)