

SUT-103- Agricultural Exemption - Wood Shavings, Hay, and Agri-Sawdust

This article is for informational purposes only.

Wood shavings and hay (usually wheat straw) used for bedding or as absorbent materials are subject to sales and use tax; these items do not qualify for any sales and use tax exemptions.

Agri-sawdust is exempt from sales and use tax when purchased by qualified farmers or nursery operators. Persons who are not qualified farmers or nursery operators cannot make tax-exempt purchases for agricultural purposes.