

SUT-109 - Exemption - Side-by-Side Class I Vehicles Used for Agriculture

This article is for informational purposes only.

Side-by-side Class I vehicles are exempt from sales tax if they are used principally for the purpose of producing agricultural products; the vehicle must be purchased with an agricultural exemption certificate. Side-by-side Class I vehicles are required by law to be registered for use on specified county roads. Registering a side-by-side Class I vehicle will not invalidate an agricultural exemption certificate, so long as the vehicle is used principally (more than 50 percent of the time) for the purpose of producing agricultural products. Upon registration, the clerk will ask to see the registrant's valid agriculture exemption certificate or fully-completed Streamlined Sales Tax Certificate of Exemption.