

SUT-92 - Agricultural Exemption – Qualifying Items

This article is for informational purposes only.

Items that qualify for the agricultural exemption include, but are not limited to:

- Machinery, equipment, or appliances used directly and principally for producing agricultural and nursery products for sale and consumption off the premises. This does not include automobiles, trucks, household appliances or property which becomes real property when installed
- Trailers used to transport livestock
- Hay wagons, silage wagons and trailers used directly and principally in producing agricultural and nursery products for sale and consumption off the premises
- Trailers used to transport farm and nursery products over the road to market (e.g., grain trailer), harvested timber over the road to the saw mill or market (e.g., semi-trailer), equipment and supplies over the road between farms or nurseries (e.g., utility, equipment, and flat-bed trailers), and for other agricultural uses related to the operation or maintenance of the farm or nursery (e.g., water or fuel trailers)
- All-terrain vehicles (ATVs) for use directly and principally in the production of agricultural or nursery products for sale and consumption off the premises
- Equipment used exclusively for harvesting timber
- Self-propelled fertilizer or chemical application equipment used to spread fertilizer or chemicals to aid in production of food or fiber for human or animal consumption
- Tender beds and spreader beds, even if mounted on a truck
- Grain bins and attachments
- Aircraft designed and used for crop dusting
- Systems for poultry environment control, for feeding and watering poultry as well as conveying eggs
- Replacement parts or repair labor for repair of qualified machinery, equipment, and appliances
- Water used directly in growing and producing food or fiber or human or animal consumption, and nursery or greenhouse crops for sale
- Gasoline and diesel fuel used for agricultural purposes as defined by state law
- Dyed diesel fuel used in vehicles, which are not operated on public highways
- Electricity, natural gas, and liquefied gas, including propane and butane used directly in producing food or fiber for human or animal consumption or aid in growing horticultural products for sale

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- Coal, wood, wood products, or wood by-products or fuel oil, which is used as energy fuel in the production of food or fiber for human or animal consumption or in production of nursery or greenhouse crops
 - Seeds, seedlings, plants grown from seed, and liners (cuttings) to produce food or fiber, including tobacco, for human or animal consumption
 - Fertilizer to be used to aid in the growth and development of seeds, seedlings, or plants
 - Pesticides which are sold for the purpose of aiding in the production of food or fiber, including tobacco, for human or animal consumption
 - Containers for farm products and plastic or canvas used in the care and raising of plants, seeds or seedlings, and plastic or canvas used in covering feed bins, silos, and other similar storage structures
 - Livestock and poultry feeds, drugs used for livestock, and instruments used for the administration of such drugs
 - Any natural or artificial substance used in the reproduction of livestock
 - Adjuvants and surfactants solutions sold exclusively for the purpose of mixture with insecticides, pesticides, fungicides or herbicides or for use as a soil conditioner when used to aid in the growth and development of food or fiber, including tobacco, for human or animal consumption

Reference: Tenn. Code Ann. § 67-6-207.