

## **SUT-93 - Agricultural Exemption - Items that Do Not Qualify**

***This article is for informational purposes only.***

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

- Clothing
- Automobiles and trucks
- Repair parts and tires for automobiles and trucks
- Repair services for automobiles and trucks
- Materials that become real property when installed, including gravel, concrete, and building materials (excluding temporary fencing such as corral panels and gates)
- Lawn mowers designed for residential use that are used 50% or more of the time for non-agricultural purposes such as mowing lawns and landscaped areas
- Straw purchased from any supplier other than the agricultural producer