

SUT-96 - Agricultural Exemption - Seeds, Seedlings, and Plants

This article is for informational purposes only.

The agricultural exemption includes agricultural purchases such as seeds, seedlings, and plants that will produce food or fiber for human or animal consumption, by persons that have qualified for and received an Agricultural Sales and Use Tax Certificate of Exemption. Seeds, seedlings, or plants cannot be purchased tax free without an exemption certificate.

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