

SUT-98 - Agricultural Exemption - Lawnmowers

This article is for informational purposes only.

Farmers and nursery operators cannot buy a lawnmower that will be used to mow their lawn tax exempt on an agricultural exemption certificate. However, if the lawn mower is directly used more than 50% of the time for agricultural purposes, the farmer or nursery operator may purchase the lawn mower tax exempt on an agricultural exemption certificate. The Department may ask for additional information to verify that the mower meets the exemption requirements and is used more than 50% of the time for exempt purposes. A farmer or nursery operator is responsible for tax, penalty, and interest on purchases that do not qualify for the exemption.