

## Agricultural Uses of Mowers

### **Mowers Used Directly and Principally for Producing Agricultural and Nursery Products for Sale May Qualify for the Agriculture Exemption**

State law exempts certain appliances sold to qualified farmers and nursery operators that are used directly and principally in producing agricultural and nursery products for sale and consumption off the premises. Sales of mowing equipment and appliances may qualify for the agriculture exemption.

### **Mowers Used in Harvesting or Used to Aid in the Production of Agricultural and Nursery Products Are Considered to be Used Directly in the Production**

The Department considers a mower to be used directly in the production of agricultural and nursery products when the mower is used in harvesting or to aid in the production of agricultural and nursery products. Mowing aids in the production of agricultural and nursery products when it controls harmful or toxic plants or reduces insect and rodent infestations.

While not an all-inclusive list, the following are direct uses of mowing equipment and appliances that aid in the production of agricultural and nursery products:

- Mowing areas around barns, coops, and pens where livestock or poultry are kept
- Mowing around barns, grain bins, and other storage facilities where farm or nursery products, and livestock or poultry feed are stored

- Mowing around and between trees, shrubbery and other horticultural products by a tree farmer or nursery operator
- Mowing orchards and vineyards
- Mowing pastures including fence line areas where livestock graze

Mowing lawns is not part of an agricultural production process and does not qualify for the exemption.

### **Agricultural Equipment Must Be Used More Than 50% of the Time in the Production of Agricultural and Nursery Products to be Exempt**

State law does not require that agricultural equipment and appliances be used exclusively in the production of agricultural and nursery products. It does, however, require that they be used primarily (more than 50% of the time) for this purpose. Thus, if the equipment or appliance has multiple uses, and some are non-agricultural uses, the equipment or appliance must be directly used more than 50% of the time in the production of agricultural and nursery products in order to qualify for the exemption.

Mowers designed for residential use on lawns and landscaped areas generally do not qualify for the agricultural exemption because they are typically used for non-agricultural purposes. If a farmer or nursery operator purchases a residential lawn mower tax-exempt, the Department may ask them to submit additional information to verify they understand the requirements of the exemption and that the mower is used more than 50% of the time for exempt purposes.

A farmer or nursery operator is responsible for paying any tax, penalty and interest due on items that do not qualify for the exemption.

### **For More Information**

Visit [www.tn.gov/revenue](http://www.tn.gov/revenue). Click on Revenue Help to search for answers or to submit an information request to one of our agents.

### **References**

Tenn. Code Ann. § 67-6-207