



TENNESSEE DEPARTMENT OF REVENUE

Agricultural Use Affidavit

RV-F16030 (Rev. 10-19)

**PURPOSE:** Vehicles purchased using an agricultural sales and use tax exemption under Tenn. Code Ann. § 67-6-207(a)(1) that are subsequently registered as Class I or Class II off-highway vehicles, or as low or medium speed vehicles, are not assessed sales tax on the sale of the vehicle upon registration, so long as the registrant certifies below that the vehicle is being used principally for agricultural purposes and presents a valid agricultural exemption certificate or fully completed streamlined sales tax certificate of exemption.

**INSTRUCTIONS:** Please complete all fields in this section and select the appropriate registration category below.

Name of Applicant: \_\_\_\_\_ VIN: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

**Certification:**

**Under penalties of perjury, I hereby certify that the vehicle whose vehicle identification number (VIN) is shown above was properly purchased using an agricultural exemption from sales and use tax, and I have presented a valid agricultural exemption certificate or fully completed streamlined sales tax certificate of exemption with my application. I further certify that the vehicle is being used principally (more than 50 percent of the time) for agricultural purposes, and I wish to register the vehicle as follows:**

**Low Speed Vehicle:** As outlined in Tenn. Code Ann. § 55-1-122, a vehicle may be registered as a Low Speed Vehicle if the vehicle's top speed is greater than twenty miles per hour (20 mph) but not more than twenty-five miles per hour (25 mph) and the vehicle meets the standards set forth in 49 C.F.R. 571.

**Medium Speed Vehicle:** As outlined in Tenn. Code Ann. § 55-1-125, a vehicle may be registered as a Medium Speed Vehicle if the vehicle's top speed is greater than thirty miles per hour (30 mph) but not more than thirty-five miles per hour (35 mph) and the vehicle meets the standards set forth in 49 C.F.R.571.

**Class I Off-Highway Vehicle:** As outlined in Tenn. Code Ann. § 55-8-101(12), a vehicle may be registered as a Class I Off-Highway Vehicle if it is a motorized vehicle with not less than four (4) nonhighway tires, no more than six (6) nonhighway tires, whose top speed is greater than thirty-five miles per hour (35 mph), that is limited in total dry weight up to two thousand five hundred pounds (2,500 lbs.), that is eighty inches (80") or less in width, and that has a nonstraddle seating capable of holding no more than four (4) passengers and a steering wheel. Although mini-trucks may be registered as Class I Off-Highway Vehicles, the agricultural sales and use tax exemption does not apply to mini-trucks.

**Class II Off-Highway Vehicle:** As outlined in Tenn. Code Ann. § 55-8-101(13), a vehicle may be registered as a Class II Off-Highway Vehicle if it is an off-highway vehicle that is designed to be primarily used for recreational purposes, that has a nonstraddle seating capable of holding at least two (2) but no more than four (4) passengers and a steering wheel, and that is commonly referred to as a sand buggy, dune buggy, rock crawler, or sand rail. Class II off-highway vehicles do not include snowmobiles or other vehicle designed to travel exclusively over snow or ice.

**Under penalties of perjury, I declare that to the best of my knowledge this information is true and correct. I understand that falsification of this document for the purpose of tax avoidance may be punishable as provided by law and result in assessment of applicable sales tax, penalty and interest.**

Applicant's Signature: \_\_\_\_\_

Date: \_\_\_\_\_