

Article - Tax - General

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§11–201.

(a) The sales and use tax does not apply to a sale of the following items for an agricultural purpose:

- (1) livestock;
- (2) feed or bedding for livestock;
- (3) seed, fertilizer, fungicide, herbicide, or insecticide;
- (4) baler twine or wire;
- (5) fuel for use in farm equipment or a farm tractor, as defined in §§ 11–120 and 11–121 of the Transportation Article; and
- (6) if bought by a farmer:
 - (i) a container to transport farm products that the farmer raises to market;
 - (ii) a farm vehicle, as defined in § 13–911(c) of the Transportation Article, when used in farming;
 - (iii) a milking machine, when used in farming;
 - (iv) fabrication, processing, or service, by a sawmill, of wood products for farm use in which the farmer retains title; and
 - (v) farm equipment when used to:
 1. raise livestock;
 2. prepare, irrigate, or tend the soil; or
 3. plant, service, harvest, store, clean, dry, or transport seeds or crops.

(b) Except for flowers, sod, decorative trees and shrubs, and any other product that usually is sold by a nursery or horticulturist, the sales and use tax does not apply to a sale of an agricultural product by a farmer.

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