



1           (6)     TANGIBLE PERSONAL PROPERTY PURCHASED FOR USE BY A FARMER  
2 OR BY A CONTRACTOR UNDER A CONTRACT WITH A FARMER FOR THE  
3 CONSTRUCTION, MAINTENANCE, OR REPAIR OF FENCING ON A FARM, IF THE BUYER  
4 INTENDS TO INCORPORATE THE TANGIBLE PERSONAL PROPERTY AS PART OF THE  
5 FENCING; AND

6           [(6)]   (7)     if bought by a farmer:

7                   (i)     a container to transport farm products that the farmer raises to  
8 market;

9                   (ii)    a farm vehicle, as defined in § 13-911(d) of the Transportation  
10 Article, when used in farming;

11                  (iii)   a milking machine, when used in farming;

12                  (iv)    fabrication, processing, or service, by a sawmill, of wood  
13 products for farm use in which the farmer retains title; and

14                  (v)     farm equipment when used to:

15                           1.     raise livestock;

16                           2.     prepare, irrigate, or tend the soil; or

17                           3.     plant, service, harvest, store, clean, dry, or transport seeds  
18 or crops.

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

22     SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
23 July 1, 2001.