

1 (3) seed, fertilizer, fungicide, herbicide, or insecticide;

2 (4) baler twine or wire;

3 (5) fuel AND MOTOR OIL for use in farm equipment or a farm tractor, as
4 defined in §§ 11-120 and 11-121 of the Transportation Article; [and]

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

10 {6} ~~(7)~~ if bought by a farmer:

11 (i) a container to transport farm products that the farmer raises to
12 market;

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

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

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

18 (v) farm equipment when used to:

19 1. raise livestock;

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

21 3. plant, service, harvest, store, clean, dry, or transport seeds
22 or crops.

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

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

