

Minnesota revenue notice

Revenue Notice # 92-02 Sales and Use Tax - Farm Machinery

(Update: Revenue Notice #92-02 has been clarified by Revenue Notice #99-14 and corrected by Revenue Notice #02-20.)

Minnesota Statutes § 297A.01, subd. 15 generally defines farm machinery. The following list is farm machinery, implements, accessories and contrivances which qualify for the 2.5% tax rate when used by the purchaser directly and principally in the production for sale, but not the processing, of livestock, dairy animals, dairy products, poultry and poultry products, fruits, vegetables, forage, grains and bees and apiary products:

2.5% Farm Machinery

Aircraft (designed specifically for agricultural spraying purposes)

Augers

Automatic egg grader

Automatic feeding systems

Bale loaders

Balers

Bale stackers

Barn cleaners

Bedding chopper

Binders

Blood spot detectors

Brooders

Bulk tank washer attachment

Calf table

Cattle currying & oiling machines

Combine corn heads

Combine pickups

Combine headers

Combines

Corn pickers

Corn planters

Corn shellers

Cultivators

Discs

Drags

Drill transport

Egg orientor

Egg packer

Elevators

Farm wagons (non- highway)

Farrowing crates

Farrowing houses

Feed carts

Feed grinders

Feed mills

Feed mixers
Feed treaters
Fertilizer spreaders
Fertilizer tanks
Forage harvestors
Forage hay pickups

Grain augers
Grain bin cleaners (augers)
Grain cleaners
Grain coolers (if purchased separately from the grain bin)
Grain drill monitor
Grain drills
Grain drill fillers
Grain dryers
Grain planters
Gutter cleaners

Hammer mill
Harrows
Harvestors
Hay conditioners Bale accumulators
Hay crushers
Hay loaders
Hay mowers

Incubators

Land levelers
Lime spreaders
Liquid manure spreaders
Livestock fountains
Loaders

Manure handling systems
Manure pumps
Manure spreaders
Milk coolers
Milking machines
Milking systems
Milk meter
Milker unit washer
Mixer-feeder wagon

Pickers
Planters
Plows
Portable scale
Post drivers (power driven)
Post hole diggers (power driven)
Potato conveyors
Power feed wagons

Rakes
Rock pickers
Rod weeders

Rotary hoes

Seed cleaners

Seeders

Seed treaters

Silage blowers

Silage cutters

Silage feeders

Silage loaders

Silage unloaders

Silage wagons

Sprayers & dusters

Spreaders

Stacker movers

Stackers & hay cages

Stalk cutters

Swathers & windrowers

Tillage hitches

Tire chains

Tractors

Tractor wheel weights

Truck box corner cleaners (augers)

6.5% Items

Air compressors

All terrain vehicles (A.T.Vs.)

Backhoe

Bird cannon

Branding irons

Brooder stoves

Building materials & supplies

Calf hutches

Chicken cages

Chicken & duck pluckers

Communication equipment

Corral panels

Cow stalls

Dehorner

Electric pest controllers

Fans (ventilating)

Feed bunks (when not sold as part of an automatic feeding system)

Feeder panels

Fence posts

Fencing materials

Free stall partitions

Garden tillers

Garden-type tractors

Gasoline storage tanks

Gate closer

Grain storage bins

Hand rakes

Hand tools

Head squeeze gates

Hoists, farm

Horse trailers

Lawn mowers (unless used in production of sod for sale)

Loading chutes

Paint

Pitch forks

Portable chute

Portable corral

Portable farrowing pens

Portable feed racks

Portable grain bins

Portable moisture testers

Portable pens

Power washers

Service tanks (for transport of fuel to field)

Service tank pumps

Shop equipment

Shovels & spades

Snow blowers

Snowmobiles

Squeeze chutes

Stalls

Stock tank heaters

Stock tanks

Tarps (canvas, plastic, etc.)

Tires (replacement)

Tire changers

Tools

Truck box

Truck hoist

Truck racks

Waterers (non-automatic, gravity)

Water well heaters

Welding equipment

Other machinery is purchased for use on a farm which may or may not be used directly and principally in production for sale of livestock, dairy animals, dairy products, poultry and poultry products, fruits, vegetables, forage, grains, bees and apiary products. This machinery is taxed at 2.5% or 6.5% based on whether the machinery is used directly and principally in farm production. The following are examples of such machinery:

Gas powered engines

Generators

Sprayers (high pressure for cleaning equipment)

Ventilating systems

Michael E. Boekhaus
Director, Appeals and Legal Services

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SEK