



## Sales and Use Tax for Cannabis Agricultural Production

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Minnesota Business Tax Education

April 2026

### Disclaimer

This presentation is for educational purposes only and does not provide tax advice. It is meant to accompany an oral presentation and not to be used as a standalone document.

This presentation is based on the facts and circumstances being discussed, and on the laws in effect when it is presented. It does not supersede or alter any provisions of Minnesota laws, administrative rules, court cases, or revenue notices.

If you have any questions, contact us at [salesuse.edu@state.mn.us](mailto:salesuse.edu@state.mn.us), 651-296-6181, or 1-800-657-3777 (toll-free).



**Minnesota Business Tax Education Program**

*Providing education opportunities about Minnesota tax laws.*

## Course Description

This course covers how Minnesota Sales and Use Tax laws apply to the agricultural production of cannabis.

The taxability of items and services depends on their exact use in each situation.

- What items are exempt?
- What items are taxable?

## Course Objectives

After completing this course, you'll be able to:

- Apply Minnesota and local sales and use taxes correctly in your business
- Distinguish how Minnesota sales and use tax applies to hemp and cannabis production
- Identify how to use and when to accept an exemption certificate
- Find resources that answer your sales and use tax questions

# Minnesota Office of Cannabis Management

## For People Interested in Starting a Business:

- Social Equity Verification
- Licensing
- License Holder Resources
- Making Business Changes
- Grant Programs
- Guidance Memos

## What is agricultural production?

A series of activities that result in a product that will ultimately be sold at retail. The process

- **Begins** when you prepare the soil for planting crops.
- **Ends** when you place the crops into finished goods inventory.

# General Sourcing Rules



Seller's  
Address



Delivery  
Address



Billing  
Address

[MN Stat. 297A.668, Subd. 2](#)

# Sourcing to Seller's Address



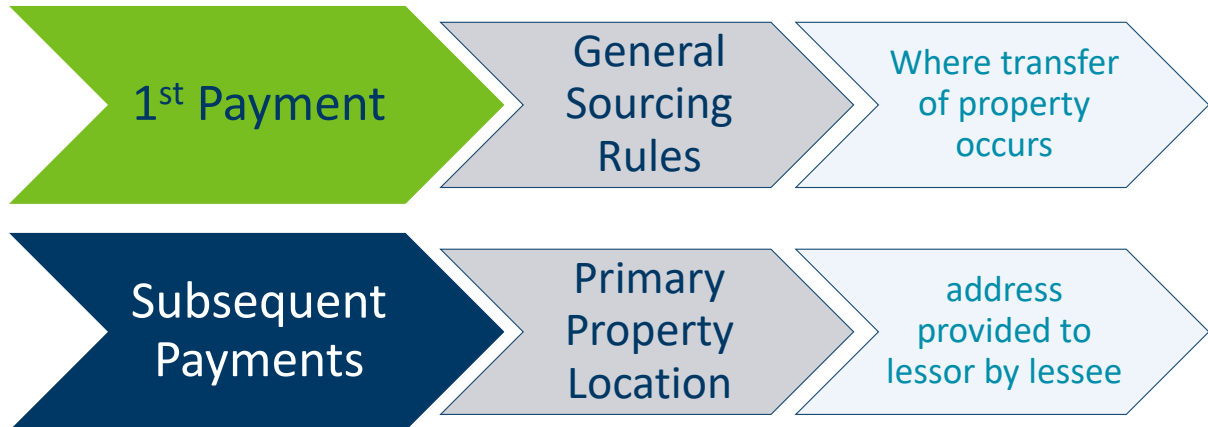
## Sourcing to Delivery Address



## Sourcing to Billing Address



## Sourcing Rules for Leases or Rentals of TPP



## What is the tax rate?



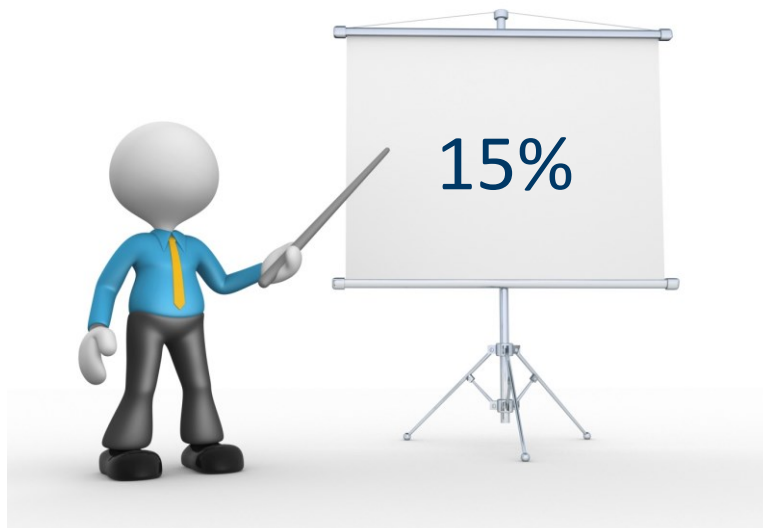
## Local Taxes



Local taxes are added to the state general sales tax rate to compute the total tax rate.

- City tax
- County or County transit tax
- Special local taxes
- Motor vehicle \$20 excise tax

## Cannabis Tax



## Businesses

 Print Page

We offer information and resources to help businesses:

- File and pay Minnesota taxes and fees
- Get a Minnesota Tax ID Number
- Calculate sales tax rates
- Manage tax accounts and business information
- Learn about other business taxes and fees

Open All [+]

- Top Tasks** [+]
- Business Tax Resources** [+]
- Business Taxes and Fees** [-]



- |  |  |
|--|--|
| <a href="#">All Business Taxes and Fees</a>  | <a href="#">MinnesotaCare Taxes</a>            |
| <a href="#">Alcoholic Beverage Tax</a>       | <a href="#">Mortgage Registry and Deed Tax</a> |
| <a href="#">Cannabis Tax</a>                 | <a href="#">Partnership Tax</a>                |
| <a href="#">Cigarette and Tobacco Taxes</a>  | <a href="#">Petroleum Tax</a>                  |
| <a href="#">Corporation Franchise Tax</a>    | <a href="#">Property Taxes</a>                 |
| <a href="#">Environmental Taxes and Fees</a> | <a href="#">S Corporation Tax</a>              |
| <a href="#">Estate Tax</a>                   | <a href="#">Sales and Use Tax</a>              |
| <a href="#">Fiduciary Tax</a>                | <a href="#">Solar Energy Production Tax</a>    |
| <a href="#">Gambling Taxes</a>               | <a href="#">Unrelated Business Income Tax</a>  |
| <a href="#">Insurance Taxes</a>              | <a href="#">Wind Energy Production Tax</a>     |
| <a href="#">Mining and Mineral Taxes</a>     | <a href="#">Withholding Tax</a>                |

### Contact Info

**EMAIL**

[Go to Contact Form](#)

**PHONE**

651-282-5225   
800-657-3605 

**HOURS** [+]

**ADDRESS** [+]

### How Are We Doing?

[Rate Our Website](#)

### Related Content

[Collection Information](#)  
[Annual Tax Statistics](#)  
[Revenue Notices](#)

### Last Updated

February 05, 2026

## Tools to Find Tax Rates

We offer a variety of tools including:

- Sales Tax Rate Calculator
- Sales Tax Rate Map
- Sales Tax API (Application Program Interface)
- Sales Tax Rate Spreadsheet
- Local Sales Tax Rate Publication
- Twin Cities Area Local Tax Rate Publication

# Exempt Transactions



Product-based

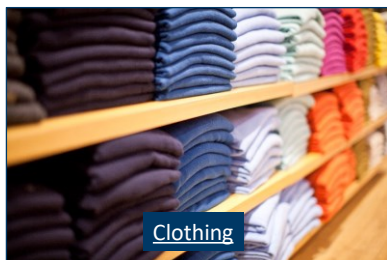


Entity-Based



Use-Based

# Product-Based Exemptions



Clothing



Food and Food Ingredients



Drugs



Printing Industry

## Entity-Based Exemptions

- Federal government agencies [Federal Government](#)
- Tribal governments [Tribal Governments and Members](#)
- Local governments (exceptions apply) [Local Governments](#)
- Nonprofit organizations (exceptions apply) [Nonprofit Organizations](#)
- Minnesota government agencies [State Government Agencies](#)

## Use-Based Exemptions

- Advertising materials shipped out of state [Advertising](#)
- Inventory purchased for resale [Retailers and Wholesalers](#)
- Items consumed in performing a taxable service [Taxable Services](#)
- Items used or consumed in agricultural production [Agriculture and Farming](#)
- Materials used or consumed in the manufacturing process [Industrial Production](#)

## Authorization Letters and Permits

- Direct Pay
- Exempt Status (nonprofit exemption)
- Motor Carrier Direct Pay
- Resource Recovery Facility

## Authorized Exemption Certificates

- Certificate of Exemption, Form ST3
- Certificate of Exemption, Form F0003
- Uniform Sales and Use Tax Certificate
- Other state's exemption certificates
- Self-prepared exemption certificate

# Exemption Certificate Requirements

Name of Purchaser <b>Smith Farms, LLC</b>			
Business Address <b>98765 Tractor Trail</b>		City <b>Farmington</b>	State ZIP code <b>MN 55024</b>
Purchaser's Tax ID Number <b>1234567</b>		State of Issue <b>Minnesota</b>	
If no tax ID number, enter one of the following:   FEIN		Driver's license number/State issued ID number	
Name of seller from whom you are purchasing, leasing, or renting <b>Jones Agricultural Supply</b>			
Seller's Address <b>123 Main Street</b>		City <b>Farmington</b>	State ZIP code <b>MN 55024</b>
Type of Business			
<input type="checkbox"/> 01 Accommodation and food services	<input type="checkbox"/> 11 Transportation and warehousing		
<input checked="" type="checkbox"/> 02 Agricultural, forestry, fishing, hunting	<input type="checkbox"/> 12 Utilities		
<input type="checkbox"/> 03 Construction	<input type="checkbox"/> 13 Wholesale trade		
<input type="checkbox"/> 04 Finance and insurance	<input type="checkbox"/> 14 Business services		
<input type="checkbox"/> 05 Information, publishing and communications	<input type="checkbox"/> 15 Professional services		
<input type="checkbox"/> 06 Manufacturing	<input type="checkbox"/> 16 Education and health-care services		
<input type="checkbox"/> 07 Mining	<input type="checkbox"/> 17 Nonprofit organization		
<input type="checkbox"/> 08 Real estate	<input type="checkbox"/> 18 Government		
<input type="checkbox"/> 09 Rental and leasing	<input type="checkbox"/> 19 Not a business (explain)		
<input type="checkbox"/> 10 Retail trade	<input type="checkbox"/> 20 Other (explain)		
Reason for Exemption (See Instructions)			
<input type="checkbox"/> A Federal government (department)	<input checked="" type="checkbox"/> J Agricultural production		
<input type="checkbox"/> B Specific government exemption	<input type="checkbox"/> K Industrial production/manufacturing		
<input type="checkbox"/> C Tribal government (name)	<input type="checkbox"/> L Direct pay authorization		
<input type="checkbox"/> D Foreign diplomat #	<input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically)		
<input type="checkbox"/> E Charitable organization #	<input type="checkbox"/> N Direct mail		
<input type="checkbox"/> F Educational organization #	<input type="checkbox"/> O Other (enter number from instructions)		
<input type="checkbox"/> G Religious organization #	<input type="checkbox"/> P Percentage exemption		
<input type="checkbox"/> H Resale	<input type="checkbox"/> Advertising (enter percentage) %		
<input type="checkbox"/> I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)	<input type="checkbox"/> Utilities (enter percentage) %		
	<input type="checkbox"/> Electricity (enter percentage) %		
I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$1000 under Minnesota law for each transaction for which the certificate is used.)			
Signature of Authorized Purchaser <i>Alex Smith</i>	Print Name Here <b>Alex Smith</b>	Title <b>Owner</b>	Date <b>07/22/2021</b>
Rev: 7/19			

- Purchaser's name and address
- Purchaser's Minnesota tax ID number
- Purchaser's type of business
- Reason for exemption
- Purchaser's signature (unless online order form or shopping cart)

# Other Fields on the Exemption Certificate

<b>m DEPARTMENT OF REVENUE</b>			
<b>Form ST3, Certificate of Exemption</b>			
Purchaser: Complete this certificate and give it to the seller.			
Seller: If this certificate is not completed, you must charge sales tax. Keep this certificate as part of your records.			
This is a blanket certificate, unless one of the boxes below is checked. This certificate remains in force as long as the purchaser continues making purchases or until otherwise cancelled by the purchaser.			
<input type="checkbox"/> Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____			
<input type="checkbox"/> If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make purchases for a specific job. Enter the exempt entity name and specific project.			
Exempt entity name _____		Project description _____	
Name of Purchaser <b>Smith Farms, LLC</b>			
Business Address <b>98765 Tractor Trail</b>		City <b>Farmington</b>	State ZIP code <b>MN 55024</b>
Purchaser's Tax ID Number <b>1234567</b>		State of Issue <b>Minnesota</b>	
If no tax ID number, enter one of the following:   FEIN		Driver's license number/State issued ID number	
Name of seller from whom you are purchasing, leasing, or renting <b>Jones Agricultural Supply</b>			
Seller's Address <b>123 Main Street</b>		City <b>Farmington</b>	State ZIP code <b>MN 55024</b>

- One-time exemption on a purchase
- Purchasing agent buying materials for an exempt job
- Seller's name and address

## Purchaser's Responsibilities

- Know if you qualify to claim an exemption
- Complete an exemption certificate
- Give it to the seller at the time of purchase
- Pay any use tax, penalty, and interest if used incorrectly

## Seller's Responsibilities

- Review all exemption certificates
- Keep exemption certificates as part of your business records
- Do not unlawfully solicit exemption certificates



## Sales

### Examples of Sales

#### Nontaxable sales

- Agricultural product for resale or raw materials for manufacturing
- Qualifying "Farm Machinery"

#### Taxable sales

- Sales to friends, family members, or employees
- Waste product sales
- Equipment and tools



## Materials Consumed in Agricultural Production

### Nontaxable Chemicals

You may buy chemicals exempt if they are used to:

- Fertilize cannabis plants,
- Clone cannabis plants
- Control weeds, disease, or insect infestation

## Taxable Chemicals

You must pay tax on chemicals if they are used to:

- Control odor
- Control weeds and disease for home garden and lawn
- Control insect infestation for home garden and lawn
- Fertilize home garden and lawn

## Nontaxable Utilities Used in Production

Fuel, electricity, gas, and steam are nontaxable when used for:

- Heating and cooling in the agricultural growing process
- Lighting for growing space
- Ventilating facilities where cannabis is grown
- Drying cannabis

# Claiming the Utilities Exemption

## Reason for Exemption (See Instructions)

<input type="checkbox"/> A Federal government (department) _____	<input type="checkbox"/> J Agricultural production
<input type="checkbox"/> B Specific government exemption _____	<input type="checkbox"/> K Industrial production/manufacturing
<input type="checkbox"/> C Tribal government (name) _____	<input type="checkbox"/> L Direct pay authorization
<input type="checkbox"/> D Foreign diplomat # _____	<input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically)
<input type="checkbox"/> E Charitable organization # _____	<input type="checkbox"/> N Direct mail
<input type="checkbox"/> F Educational organization # _____	<input type="checkbox"/> O Other (enter number from instructions)
<input type="checkbox"/> G Religious organization # _____	<input checked="" type="checkbox"/> P Percentage exemption
<input type="checkbox"/> H Resale	<input type="checkbox"/> Advertising (enter percentage) _____ %
<input type="checkbox"/> I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)	<input type="checkbox"/> Utilities (enter percentage) _____ %
	<input checked="" type="checkbox"/> Electricity (enter percentage) <u>97</u> %

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of Authorized Purchaser

*Alex Smith*

Print Name Here

Alex Smith

Title

Owner

Date

July 31, 2021

Rev. 7/19

Utilities Used in Production Publication

## Taxable Utilities

Electricity, fuels, and gas are taxable when used for:

- General space heating and lighting for buildings that are not used in cannabis production
- Illuminating a yard light

## Packaging Materials

- Nonreturnable packaging materials are **not** taxable.
- Returnable containers used to package food products are **not** taxable.
- Returnable containers used to package non-food items **are** taxable.

## Nontaxable Plants and Seeds

Plants and seeds used in agricultural production are not taxable.

- Cannabis plants
- Cannabis seeds

## Taxable Tracking Equipment

Taxable purchases for mandated production tracking

- Plant Identification/Tracking Supplies
- Scanners
- Software

## Waste Treatment

When treating waste generated during the agricultural production process, there is an exemption for:

- Chemicals
- Materials
- Supplies



## Machinery and Equipment

## Overview of Equipment Purchases

Type of Equipment	Qualify for Exemption?
Qualifying "Farm Machinery"	Yes
Fencing	No
Hand Tools	No
Lawnmower	No

## Farm Machinery Exemption

To qualify for the Farm Machinery Exemption, the item must be:

- New or used machinery, equipment, implements, accessories, or contrivances;
- Used directly in cannabis agricultural production; **and**
- Used 50% or more of its operating time in agricultural production of tangible personal property intended to be sold ultimately at retail

## What does farm machinery include?

Farm machinery includes:

- Machinery for the preparation, seeding, or cultivation of soil for growing cannabis crops
- Irrigation equipment sold exclusively for agricultural use
- Vertical shelving

## Repair and Replacement Parts

Repair and replacement parts for farm machinery are exempt from tax, including:

- Genuine manufacturer's parts (OEM parts)
- Generic or aftermarket parts

Exception: Replacement tires for qualifying farm machinery are taxable.

## Rentals and Leases of Farm Machinery

If you rent or lease **farm machinery** to use in agricultural production

- Payments are not taxable
- Provide lessor with a completed exemption certificate

## Accessory Tools and Equipment

To be exempt, accessory tools and equipment must:

- Be separate detachable units,
- Produce a direct effect on the agricultural product, **and**
- Have a useful life of less than 12 months

## Generators

Generators are exempt if they are used to generate electricity to:

- Operate farm machinery
- Provide light that is essential to agricultural production
- Provide space heating that is essential to agricultural production

# Exempt Dryer Systems

Cannabis drying equipment used in agricultural production is exempt, including:

- Dryers
- Drying system components
- Similar types of equipment

# Claiming The Farm Machinery Exemption

## Reason for Exemption (See Instructions)

- |   |  |
|---|--|
| <input type="checkbox"/> A Federal government (department) _____  | <input type="checkbox"/> J Agricultural production   |
| <input type="checkbox"/> B Specific government exemption  | <input type="checkbox"/> K Industrial production/manufacturing   |
| <input type="checkbox"/> C Tribal government (name) _____   | <input type="checkbox"/> L Direct pay authorization  |
| <input type="checkbox"/> D Foreign diplomat # _____   | <input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically) |
| <input type="checkbox"/> E Charitable organization # _____  | <input type="checkbox"/> N Direct mail   |
| <input type="checkbox"/> F Educational organization # _____   | <input checked="" type="checkbox"/> O Other (enter number from instructions) <b>#9 - Farm Machinery</b>                    |
| <input type="checkbox"/> G Religious organization # _____   | <input type="checkbox"/> P Percentage exemption  |
| <input type="checkbox"/> H Resale   | <input type="checkbox"/> Advertising (enter percentage) _____ %  |
| <input type="checkbox"/> I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project) | <input type="checkbox"/> Utilities (enter percentage) _____ %  |
|   | <input type="checkbox"/> Electricity (enter percentage) _____ %  |

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of Authorized Purchaser

*Alex Smith*

Print Name Here

Alex Smith

Title

Owner

Date

July 22, 2021

## Custom Farm Work

Custom farm work performed for others is a nontaxable service.  
Examples include:

- Custom combining
- Harvesting
- Planting
- Spraying

Machinery and equipment used to perform these nontaxable services qualify for the Farm Machinery Exemption.



Exempt Machinery

## Crop Handling

Examples of exempt items include:

- Bucking machines
- Cultivators
- Harvesters
- Rototillers

## Field Equipment – Planting, Cultivating, Harvesting

Examples of exempt items include:

- GPS Systems
- Planters
- Loaders and unloaders
- Tractors



## Nursery and Greenhouse

Examples of exempt items include:

- Capillary water mats
- Flat and pot fillers
- Grow lights
- Soil mixers

## Nursery and Greenhouse

More examples of exempt items include:

- Fans
- Heaters
- Water wands



## Installation Into Real Property

## Farm Machinery Installed Into Real Property

Farm Machinery installed into real property qualifies for an exemption

- Feeding systems
- Grain dryers
- Irrigation equipment

Repair and replacement parts for exempt equipment qualify for an exemption

Provide supplier with a completed exemption certificate



## Taxable Purchases

### General Items

- Computer hardware and software
- Furniture and fixtures
- Office equipment and supplies
- Tree seedlings for windbreaks

## Machinery and Equipment

- Lawnmowers
- Snow blowers
- Snowmobiles
- Tires
- Tools and shop equipment



## Taxable Services

- Building cleaning and maintenance
- Detective and security services
- Lawn and garden care

[Taxable Services in Minnesota](#)

## Miscellaneous Taxable Items

- All-terrain vehicles (ATVs)
- Drain tile
- Motor vehicles [Motor Vehicles Publication](#)



Taxable Items Used in Agricultural Production

## Taxable Items Use in Cannabis Production

Examples of taxable items include:

- Barns and pole barns
- Machine sheds
- Cellphones
- Radio equipment
- Telephone equipment

## Equipment Not Used Directly and Principally in Production

Examples of taxable items include:

- Backhoes
- Electric pest controllers
- Service tank pumps
- Storage tanks
- Water well heaters

## Fencing Materials

Examples of taxable items include:

- Fence posts
- Fencing materials
- Gate closers

## Miscellaneous Equipment

Examples of taxable items include:

- Conveyors, carts, and trailers used in retail areas
- Drain tile
- Tarps (canvas, plastic, etc.)
- Watering cans

## Safety Equipment

Examples of taxable items include:

- Gas masks
- Goggles
- Respirators

## Shop Equipment

Examples of taxable items include:

- Fuel storage tanks
- Hoists
- Welding equipment

# Tools

Examples of taxable items include:

- Hand tools
- Pitch forks
- Shovels and spades

## Minnesota Use Tax Worksheet

Company Name: \_\_\_\_\_

Use tax accrual sheet for the period of \_\_\_\_\_ through \_\_\_\_\_

Date	Invoice Number	Vendor	Taxable Amount
------	----------------	--------	----------------

_____	_____	_____	_____
-------	-------	-------	-------

_____	_____	_____	_____
-------	-------	-------	-------

_____	_____	_____	_____
-------	-------	-------	-------

Period total: \_\_\_\_\_

List the period total as "use tax purchases" when you file your Minnesota Sales and Use Tax return. Keep this worksheet in your files. If you owe local use tax or variable rate use tax, change the above worksheet to meet your needs and report the totals when you file your Sales and Use Tax return.

# Use Tax

## What is Use Tax?

- Applies to taxable purchases when sales tax was not charged
- Complement to sales tax
- Self-assessed
- Paid directly to the state

## Do I Owe Use Tax?

Use tax is based on your purchase price of taxable items or services. This is true whether you buy taxable items:

- for your own business use without paying sales tax
- take them out of inventory and use them in a taxable manner
- donate them to a charitable organization

## Accruing Use Tax

- Always self-assess the tax and remit it directly to the Department of Revenue
- Never add use tax to a vendor payment
- Record the amount of use tax accrued

## Variable Rate Credit

What is a variable rate credit?

- Minnesota allows a credit for sales tax paid to another state
- Must be legally due to the other state to receive credit

## Calculating Variable Rate

1. Calculate the applicable amount of tax due (variable rate X purchase price).

2. Enter the amount as variable rate use tax on your sales and use tax return.

Minnesota sales tax rate	6.875%
Wisconsin state and local sales tax	<u>( 5.500%)</u>
Variable rate tax due to Minnesota	1.375%

## Use Tax Documentation

Record this information for each transaction:

- Date of purchase
- Invoice number
- Vendor's name
- Description of item
- Taxable amount
- Amount of sales and use tax paid

Keep a copy of the documentation



## Resources

Are you looking for additional resources?

Visit our website at [revenue.state.mn.us](http://revenue.state.mn.us)

Filing a Sales and Use Tax Return: [Filing Information](#)

For Cannabis specific information: [Cannabis Tax](#) and

[Minnesota Office of Cannabis Management](#)



## Sales and Use Tax Contact Information

- Sales taxability questions  
Email: [salesuse.tech@state.mn.us](mailto:salesuse.tech@state.mn.us)
- Sales and Use Tax account questions  
Email: [salesuse.tax@state.mn.us](mailto:salesuse.tax@state.mn.us)
- Telephone assistance  
Phone: 651-296-6181 or 1-800-657-3777 (toll free)



[Get Sales Tax Help](#)

## Other Division Contact Information

### Business Income Taxes

- 651-556-3075
- Email: [businessincome.tax@state.mn.us](mailto:businessincome.tax@state.mn.us)

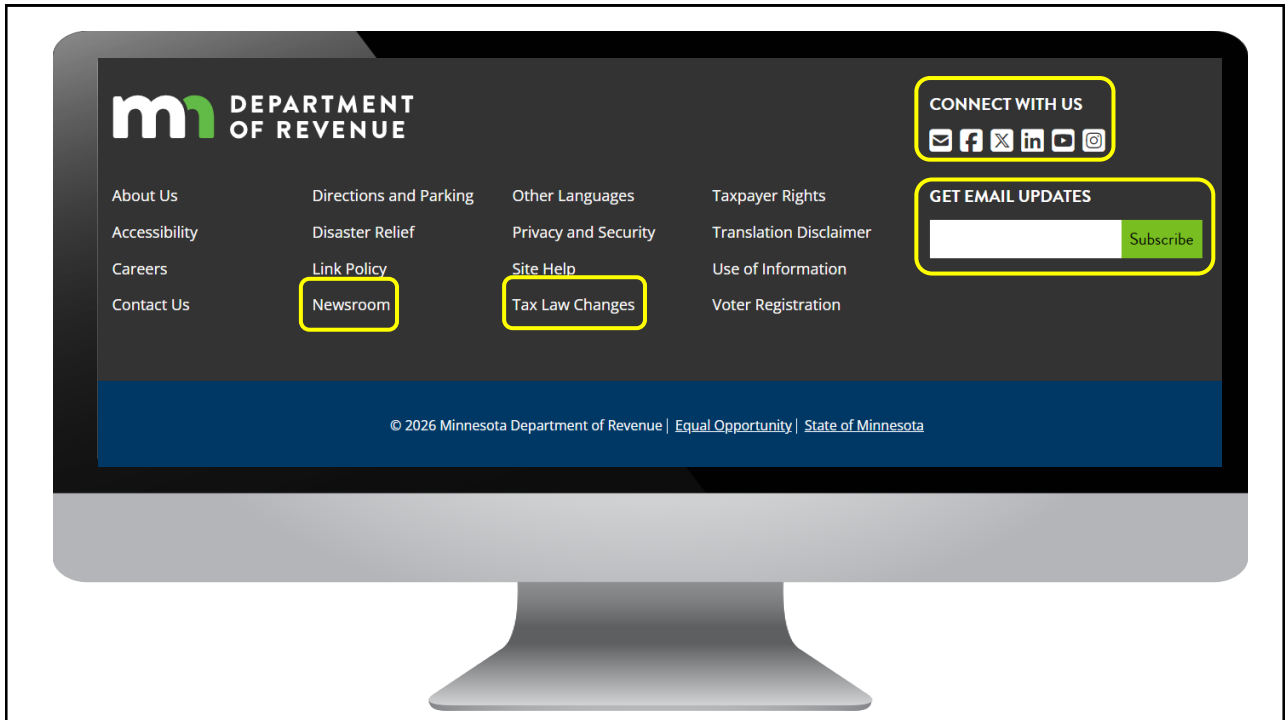
### Withholding Tax

- 651-282-9999 or 1-800-657-3594
- Email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)

### Business Registration

- 651-282-5225 or 1-800-657-3605
- Email: [Business.Registration@state.mn.us](mailto:Business.Registration@state.mn.us)





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# Sales and Use Tax Education Classes

Cannabis related webinars:

- Sales and Use Tax for Cannabis Manufacturing
- Sales and Use Tax for Cannabis Retailers

Other helpful Webinars:

- Introduction to Sales and Use Tax
- Sales and Use Tax for e-Services

[Sales Tax Education](#)



## Course Review

# Review

During this class, we discussed how to ...

- Apply the basic sales and use tax concepts for Minnesota and its local taxing jurisdictions to your business
- Distinguish how Minnesota sales and use tax applies to hemp and cannabis production
- Identify how to use and when to accept an exemption certificate
- Find several resources that answer your sales and use tax questions



# Thank you!

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