

HOUSE BILL 1271

By Holt

AN ACT to amend Tennessee Code Annotated, Title 55 and Title 67, relative to exemptions from taxes and fees for agricultural trailers and agricultural vehicles.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

(a) There is exempt from the tax imposed by this chapter the sale of any agricultural trailer and agricultural vehicle.

(b) As used in this section:

(1) "Agricultural trailer" means a trailer, as defined in § 55-8-101; and

(2) "Agricultural vehicle" means a vehicle, as defined in § 55-8-101, that is designed and used exclusively for the purpose of transporting farm agricultural commodities, equipment, supplies, products, or for other agricultural purposes relating to the operation and maintenance of a farm. "Agricultural vehicle" does not mean motor vehicle as defined in § 55-8-101.

SECTION 2. This act shall take effect July 1, 2019, the public welfare requiring it.