

SENATE BILL 2701

By Bailey

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

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, appropriately designated section:

There is exempt from the tax imposed by this chapter the sale of any agricultural
trailer. As used in this section, "agricultural trailer" means any trailer, as defined in § 55-
8-101, that is designed and used exclusively for the purpose of transporting farm
agricultural commodities, equipment, supplies, or products, or for other agricultural
purposes relating to the operation and maintenance of a farm.

SECTION 2. This act shall take effect July 1, 2018, the public welfare requiring it.