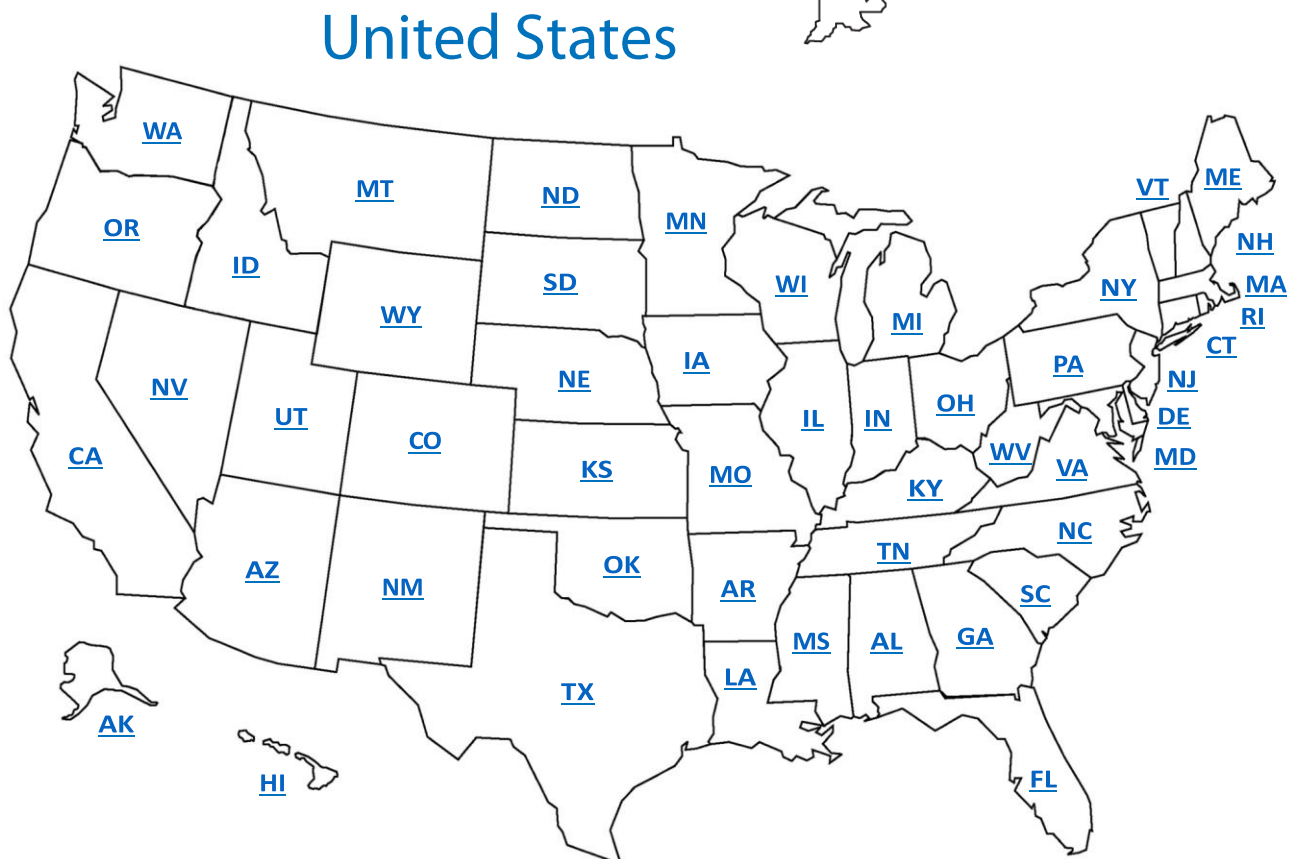


Sales Tax Exemptions By Province/State



ALBERTA (AB)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Goods and Services Tax (GST @ 6%) does not apply to tractors over 60 PTO HP and is zero-rated for nearly all types of agricultural equipment.
Notes	The GST of 6% is the same in all 10 provinces.

BRITISH COLUMBIA (BC)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Goods and Services Tax (GST @ 6%) does not apply to tractors over 60 PTO HP and is zero-rated for nearly all types of agricultural equipment.
Notes	The GST of 6% is the same in all 10 provinces.

MANITOBA (MB)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Goods and Services Tax (GST @ 6%) does not apply to tractors over 60 PTO HP and is zero-rated for nearly all types of agricultural equipment.
Notes	The GST of 6% is the same in all 10 provinces.

NEW BRUNSWICK (NB)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Goods and Services Tax (GST @ 6%) does not apply to tractors over 60 PTO HP and is zero-rated for nearly all types of agricultural equipment.
Notes	The GST of 6% is the same in all 10 provinces.

NEWFOUNDLAND (NL)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Goods and Services Tax (GST @ 6%) does not apply to tractors over 60 PTO HP and is zero-rated for nearly all types of agricultural equipment.
Notes	The GST of 6% is the same in all 10 provinces.

NOVA SCOTIA (NS)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Goods and Services Tax (GST @ 6%) does not apply to tractors over 60 PTO HP and is zero-rated for nearly all types of agricultural equipment.
Notes	The GST of 6% is the same in all 10 provinces.

ONTARIO (ON)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Goods and Services Tax (GST @ 6%) does not apply to tractors over 60 PTO HP and is zero-rated for nearly all types of agricultural equipment.
Notes	The GST of 6% is the same in all 10 provinces.

PRINCE EDWARD ISLAND (PEI)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Goods and Services Tax (GST @ 6%) does not apply to tractors over 60 PTO HP and is zero-rated for nearly all types of agricultural equipment.
Notes	The GST of 6% is the same in all 10 provinces.

QUEBEC (QC)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Goods and Services Tax (GST @ 6%) does not apply to tractors over 60 PTO HP and is zero-rated for nearly all types of agricultural equipment.
Notes	The GST of 6% is the same in all 10 provinces.

SASKATCHEWAN (SK)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Goods and Services Tax (GST @ 6%) does not apply to tractors over 60 PTO HP and is zero-rated for nearly all types of agricultural equipment.
Notes	The GST of 6% is the same in all 10 provinces.

ALABAMA (AL)

New	1.5%
Used	1.5%
Over-The-Counter	1.5%
Installed Repair Parts	1.5%
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Riding mowers, tractors, etc. not used as farm equipment are taxed at 2%.
Notes	Labor for both service and warranty work is exempt as long as it is billed separately on a customer's invoice.

ALASKA (AK)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Notes	Purchases could be subject to a local sales tax.

ARIZONA (AZ)

New	Exempt
Used	8.6%
Over-The-Counter	8.6% for consumables; 2% repair parts
Installed Repair Parts	8.6% for consumables; 2% repair parts
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Indian reservations charge their own tax
Notes	Exemptions are available only to ag producers defined by either full-time ag producer or "equipment used primarily" for ag production. There are no exemptions for consumer goods.

ARKANSAS (AR)

New	Ag-Exempt; Construction 6%; OPE 6%
Used	Ag-Exempt; Construction 6%; OPE 6%
Over-The-Counter	6%
Installed Repair Parts	6%
Service Labor	Ag-Exempt; Construction 6%; OPE 6%
Warranty Service	6%
Warranty Labor	Ag-Exempt; Construction 6%; OPE 6%

CALIFORNIA (CA)

New	5.25% Exempt
Used	5.25% Exempt
Over-The-Counter	5.25% Exempt
Installed Repair Parts	5.25% Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	On trade-ins, tax is charged on full price and then trade-in is deducted.
Notes	Exemptions are available only to ag producers defined by either full-time ag producer or "equipment used primarily" for ag production. There are no exemptions for consumer goods.

COLORADO (CO)

New	Exempt if over \$1,000
Used	Exempt if over \$1,000
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Exemptions apply to farm use by farmers, not lawn and garden or construction.
Notes	Exemptions are available only to ag producers defined by either full-time ag producer or "equipment used primarily" for ag production. Farm equipment attachments used in farming are exempt irrespective of price thresholds. There are no exemptions for consumer goods.

CONNECTICUT (CT)

New	Exempt in excess of \$2,500
Used	Exempt in excess of \$2,500
Over-The-Counter	Exempt in excess of \$2,500
Installed Repair Parts	Exempt in excess of \$2,500
Service Labor	6%
Warranty Service	Exempt
Warranty Labor	Exempt

DELAWARE (DE)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

FLORIDA (FL)

New	Exempt
Used	Exempt
Over-The-Counter	6%
Installed Repair Parts	6%
Service Labor	Labor is exempt if parts are not billed on invoices
Warranty Service	
Warranty Labor	

GEORGIA (GA)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	
Warranty Service	
Warranty Labor	

HAWAII (HI)

New	4%
Used	4%
Over-The-Counter	4%
Installed Repair Parts	4%
Service Labor	4%
Warranty Service	Exempt
Warranty Labor	Exempt
Notes	Exemptions are available only to ag producers defined by either full-time ag producer or "equipment used primarily" for ag production. There are no exemptions for consumer goods.

IDAHO (ID)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Note	Dealers need to have the farmer's tax exempt from ST-101 on file.

ILLINOIS (IL)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Replacement parts essential to the operation of eligible farm equipment are exempt from sales taxes. Oil and grease used in the routine maintenance of a tractor, for example, are not considered parts; they are considered supplies and taxable. OPE and construction are nonexempt. The purchase of an extended warranty and any deductible would be taxed also.

INDIANA (IN)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Construction equipment and OPE products are not exempt from the state's 7% sales tax. OPE may be exempt if used for (food) production (not horses, for instance).

IOWA (IA)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	6% plus local options tax
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Replacement parts essential to the operation of eligible farm equipment are exempt from sales taxes. Oil and grease used in the routine maintenance of a tractor, for example, are not considered parts; they are considered supplies and taxable. OPE and construction nonexempt. The purchase of an extended warranty and deductible would be taxed also.

KANSAS (KS)

New	Ag-Exempt; Construction 6.5%; OPE 6.5%
Used	Ag-Exempt; Construction 6.5%; OPE 6.5%
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Ag-Exempt; Construction 6.5%; OPE 6.5%
Warranty Service	Exempt
Warranty Labor	Ag-Exempt; Construction 6.5%; OPE 6.5%
Notes	Where sales taxes are required, there could be additional county and city sales taxes required.

KENTUCKY (KY)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Construction equipment and OPE products are not exempt from the state's 6% sales tax. OPE may be exempt if used for (food) production (not horses, for instance).

LOUISIANA (LA)

New	See Notes
Used	See Notes
Over-The-Counter	5%
Installed Repair Parts	5%
Service Labor	5%
Warranty Service	5%
Warranty Labor	5%
Notes	April 1 to June 30, 2016, the 1 st \$50,000 of new and used equipment is sales tax exempt and then 2% sales tax over \$50,000. July 1, 2016 to June 30, 2018, the 1 st \$50,000 of new and used equipment is sales tax exempt and then 1% sales tax over \$50,000.

MAINE (ME)

New	See Notes
Used	See Notes
Over-The-Counter	See Notes
Installed Repair Parts	See Notes
Service Labor	See Notes
Warranty Service	See Notes
Warranty Labor	See Notes
Notes	Maine law requires that the Maine Revenue Services (MRS) issue exemption certificates to applicants before any exemptions are allowed. The certificate is commonly known as an "exemption card." Applications and a listing of exemptions can be found at www.maine.gov/revenue .

MARYLAND (MD)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

MASSACHUSETTS (MA)

New	5%
Used	5%
Over-The-Counter	5%
Installed Repair Parts	5%
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

MICHIGAN (MI)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Ag-Exempt; Construction 6%; OPE 6%
Warranty Service	Exempt
Warranty Labor	Ag-Exempt; Construction 6%; OPE 6%
Exceptions	Construction and OPE equipment are subject to full sales tax based on gross selling price. There is no trade difference allowed and tax must be charged on selling price.

MINNESOTA (MN)

New	Ag-Exempt; Construction 6.875%; OPE 6.875%
Used	Ag-Exempt; Construction 6.875%; OPE 6.875%
Over-The-Counter	Ag-Exempt; Construction 6.875%; OPE 6.875%
Installed Repair Parts	Ag-Exempt; Construction 6.875%; OPE 6.875%
Service Labor	Ag 6.875% (for commercial & ag use); Construction 6.875% (for commercial use); OPE 6.875% (for commercial use)
Warranty Service	Exempt
Warranty Labor	Exempt

MISSISSIPPI (MS)

New	1.5% on tractors
Implements	1.5%
Used	1% on tractors
Over-The-Counter	7%
Parts & Labor	1.5%
Exceptions	Above is only applicable as long as it meets the definition of farm equipment as published in the agricultural sales tax regulation.

MISSOURI (MO)

New	Ag-Exempt; Construction 4.225%; OPE 4.225%
Used	Ag-Exempt; Construction 4.225%; OPE 4.225%
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Notes	Where sales taxes are required, there could be additional county and city sales taxes required.

MONTANA (MT)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

NEBRASKA (NE)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Construction and OPE is taxed at the state rate for goods and labor.

NEVADA (NV)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Construction and consumers pay 6.5% - 7.5%.
Notes	Exemptions are available only to ag producers defined by either full-time ag producer or "equipment used primarily" for ag production. There are no exemptions for consumer goods.

NEW HAMPSHIRE (NH)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

NEW JERSEY (NJ)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

NEW MEXICO (NM)

New	Partial – 50% reduction in the gross receipts tax on new equipment
Used	Partial – 50% reduction in the gross receipts tax on used equipment
Over-The-Counter	Non-Exempt
Installed Repair Parts	Non-Exempt
Service Labor	Non-Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Notes	New Mexico has a gross receipts tax structure instead of a sales tax. The business can recover the tax cost from the customer as it would any other overhead expense. The amount can be either stated separately on the invoice or included in the total and a formula used to report and pay the tax to the state.

NEW YORK (NY)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

NORTH CAROLINA (NC)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

NORTH DAKOTA (ND)

New	Reduced rate of 3%* as opposed to the normal rate of 5%
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	*The normal state rate is 5%. Construction equipment is taxed at the 5% rate. OPE equipment, used for ag purposes, is taxed using the same formula as ag equipment, e.g., reduced if new; exempt if used.

OHIO (OH)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Ag-Exempt; Construction 5.75%; OPE 5.75%
Warranty Service	Exempt
Warranty Labor	Ag-Exempt; Construction 5.75%; OPE 5.75%
Exceptions	Construction and OPE equipment are subject to full sales tax based on gross selling price. There is no trade difference allowed and tax must be charged on selling price.

OKLAHOMA (OK)

New	Ag-Exempt; Construction 4.5%; OPE 4.5%
Used	Ag-Exempt; Construction 4.5%; OPE 4.5%
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Ag-See exceptions; Construction 4.5%; OPE 4.5%
Warranty Service	Exempt
Warranty Labor	Ag-Exempt; Construction 4.5%; OPE 4.5%
Exceptions	No allowance for trade-ins on sales of construction equipment. Sales tax on labor is tax exempt if it is separately stated on the invoice. If it is not separately stated and the cost of materials and labor is just one amount on the invoice, then the labor is subject to sales tax. Where sales taxes are required, there could be additional county and city sales taxes required.

OREGON (OR)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

PENNSYLVANIA (PA)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	1. Warranty work: If the end user is responsible for a deductible payment at the time of service, the end user pays sales tax on the amount of the deductible charge. 2. Parts and labor: The entity providing warranty work charges sales tax on parts and labor billed to the warranty company since sales tax is charged by the warranty company when equipment is purchased by end users. To complete this transaction, the company would give the service shop an REV-1220 Exemption Certificate claiming the resale exemption on the parts and labor. 3. County taxes: Equipment purchases made in Allegheny or Philadelphia counties are subject to an additional 1% local sales tax.

RHODE ISLAND (RI)

New	Exempt in excess of \$2,500
Used	Exempt in excess of \$2,500
Over-The-Counter	Exempt in excess of \$2,500
Installed Repair Parts	Exempt in excess of \$2,500
Service Labor	Exempt in excess of \$2,500
Warranty Service	Exempt in excess of \$2,500
Warranty Labor	Exempt in excess of \$2,500

SOUTH CAROLINA (SC)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

SOUTH DAKOTA (SD)

New	Ag 4.5%; Construction 4.5%; OPE 4.5%
Used	Ag 4%; Construction 4%; OPE 4%
Over-The-Counter	Ag-Exempt; Construction 4.5%; OPE 4.5%
Installed Repair Parts	Ag-Exempt; Construction 4.5%; OPE 4.5%
Service Labor	Ag-Exempt; Construction 4.5%; OPE 4.5%
Warranty Service	Ag-Exempt; Construction 4.5%; OPE 4.5%
Warranty Labor	Ag-Exempt; Construction 4.5%; OPE 4.5%

TENNESSEE (TN)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

TEXAS (TX)

New	Ag-Exempt; Construction 6.25%; OPE 6.25%
Used	Ag-Exempt; Construction 6.25%; OPE 6.25%
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Ag-Exempt; Construction 6.25%; OPE 6.25%
Warranty Service	Exempt
Warranty Labor	Ag-Exempt; Construction 6.25%; OPE 6.25%
Notes	Where sales taxes are required, there could be additional county and city sales taxes required.

UTAH (UT)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Notes	Exemptions are available only to ag producers defined by either full-time ag producer or "equipment used primarily" for ag production. There are no exemptions for consumer goods.

VERMONT (VT)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Tracked equipment up to \$1,300 is taxable.
Notes	<p>Equipment primarily used in agriculture is tax exempt. Construction equipment is often registered and carries a registration cap, which is usually less than 6% of the total purchase.</p> <p>A certificate is used to document exemptions from Vermont sales tax for agricultural machinery and equipment that is predominantly, meaning 75% or more, used in the production for sale of tangible personal property on farms, orchards, nurseries, or in greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities for sale. Not all products used for agricultural purposes are exempt. In addition, sometimes an exemption certificate is necessary when purchasing supplies for agricultural use, sometimes it is not. First, the item must be in one of the following categories: agricultural feeds, agricultural seeds, breeding and other livestock, semen breeding fees, baby chicks, turkey poults, agricultural chemicals other than pesticides, veterinary supplies, and</p>

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	farm animal bedding. If an item does not fall into one of the listed categories, then it is subject to sales tax. If the item is on one of the above categories, then there is a second test: Is the item typically used in agriculture? If so, then the item is not subject to sales tax and anyone may purchase the item without an exemption certificate. However, if the item is in one of the categories, but not typically used in agriculture, then it is only exempt if an exemption certificate is used to provide proof that it will be used for an agricultural purpose. Items are not typically used for agriculture when they are commonly used for non-farming activities, such as: grass seed, flowering plants and pet food.
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VIRGINIA (VA)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

WASHINGTON (WA)

New	State sales/use tax rate applies at 6.5% (unless exempt under Ag Exemptions)
Used	State sales/use tax rate applies at 6.5% (unless exempt under Ag Exemptions)
Over-The-Counter	State sales/use tax rate applies at 6.5% (unless exempt under Ag Exemptions)
Installed Repair Parts	State sales/use tax rate applies at 6.5% (unless exempt under Ag Exemptions)
Service Labor	Labor and services rendered in respect to the installing of replacements parts is exempt.
Warranty Service	Repairs made by warrantor under warranty, the repair is not subject to a retail sales tax
Warranty Labor	Repairs made by warrantor under warranty, the repair is not subject to a retail sales tax
Exceptions	Retail sales tax is not assessed; like-kind trade; parts that replace an existing part (or which are essential to maintain the working condition of a piece of qualifying farm machinery and equipment); installing replacement parts for qualifying farm machinery and equipment; repairing qualifying farm machinery and equipment; and machinery which has been used in conducting a farm activity, if the property was purchased from a farmer at an auction sale held or conducted by an auctioneer on a farm.
Not Exempt	Paint, fuel, oil, hydraulic fluids, antifreeze, and similar items are not replacement parts when installed, incorporated, or placed in qualifying farm machinery and equipment during the course of installing replacement parts as defined in the statutes RCW 82.08.855 (f)(i) of this subsection or making repairs as described in subsection (1)(c) of this section

WEST VIRGINIA (WV)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt

WISCONSIN (WI)

New	Exempt
Used	Exempt
Over-The-Counter	Exempt
Installed Repair Parts	Exempt
Service Labor	Exempt
Warranty Service	Exempt
Warranty Labor	Exempt
Exceptions	Replacement parts essential to the operation of eligible farm equipment are exempt from sales taxes. Oil and grease used in the routine maintenance of a tractor, for example, are not considered parts; they are considered supplies and taxable. OPE and construction are nonexempt. The purchase of an extended warranty and any deductible would be taxed also.

WYOMING (WY)

New	Exempt
Used	Exempt
Over-The-Counter	4%
Installed Repair Parts	4%
Service Labor	4%
Warranty Service	Exempt
Warranty Labor	Exempt
Notes	Exemptions are available only to ag producers defined by either full-time ag producer or "equipment used primarily" for ag production. There are no exemptions for consumer goods.