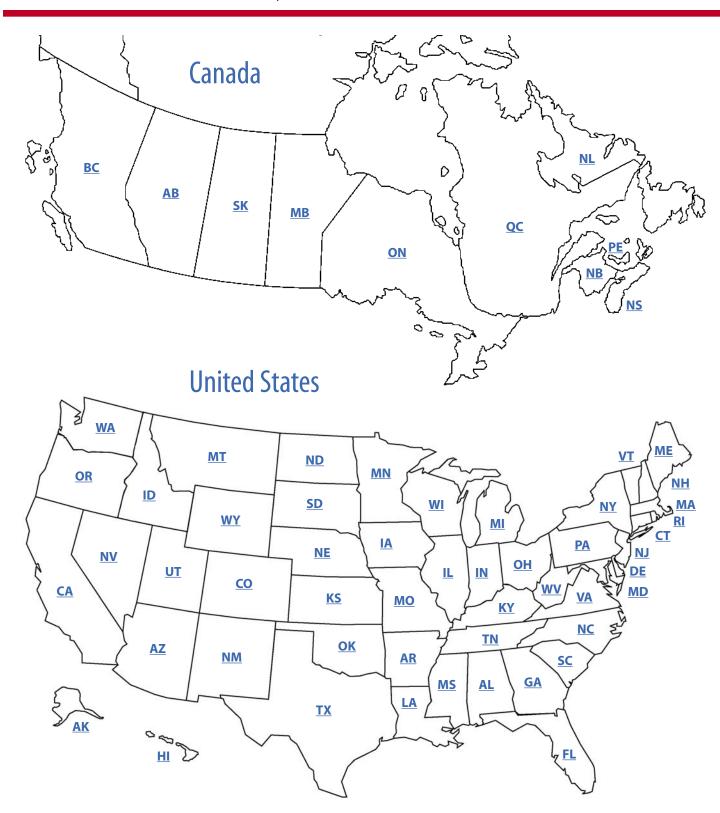
# **By Province / State**



# **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.

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#### **BRITISH COLUMBIA (BC)**

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

**Notes:** The GST of 6% is the same in all 10 provinces.

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#### **MANITOBA (MB)**

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

**Notes:** The GST of 6% is the same in all 10 provinces.

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# **NEW BRUNSWICK (NB)**

Exempt
Exempt
Harmonized tax @ 14%

**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.

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#### **NEWFOUNDLAND (NL)**

•	•	
New:	Exempt	
Used:	Exempt	
Over-The-Counter:	Harmonized tax @	14%
Installed Repair Parts:	Harmonized tax @	14%
Service Labor:	Harmonized tax @	14%
Warranty Service:	Harmonized tax @	14%
Warranty Labor:	Harmonized tax @	14%

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.

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#### **NOVA SCOTIA (NS)**

New:	Exempt	
Used:	Exempt	
Over-The-Counter:	Harmonized tax @ 14	%
Installed Repair Parts:	Harmonized tax @ 14	%
Service Labor:	Harmonized tax @ 14	%
Warranty Service:	Harmonized tax @ 14	%
Warranty Labor:	Harmonized tax @ 14	%

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.



# By Province / State

#### **ONTARIO (ON)**

New: ..... Exempt Used: ..... Exempt Over-The-Counter: ..... Exempt Installed Repair Parts: ...... GST Service Labor: ..... GST

Warranty Service: ..... Manufacturer charged GST Warranty Labor: ..... Manufacturer charged GST

**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.

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#### PRINCE EDWARD ISLAND (PE)

New: ..... Exempt Used: ..... Exempt Over-The-Counter: ...... GST Installed Repair Parts: ...... GST Service Labor: ..... GST 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: ..... Exempt more than 60-hp

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#### QUEBEC (QC)

Taxable less than 60-hp Rate 6% GST then 7.5% PST Used: ..... Exempt more than 60-hp Taxable less than 60-hp Rate 6% GST then 7.5%PST Over-The-Counter: ...... Taxable 6% GST then 7.5% PST Installed Repair Parts: ...... Taxable 6% GST then 7.5% PST Service Labor: ...... Taxable 6% GST then 7.5% PST Warranty Service: ..... Taxable 6% GST then 7.5% PST Warranty Labor: ..... Taxable 6% GST then 7.5% PST **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. Customers with GST and PST numbers can request a refund of GST and PST

(Provincial Sales Tax).

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### **SASKATCHEWAN (SK)**

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

**Notes:** The GST of 6% is the same in all 10 provinces.



# **By Province / State**

# **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.

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#### ALASKA (AK)

. Exempt
. Exempt

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#### **ARIZONA (AZ)**

New:	Exempt
Used:	8.6%
Over-The-Counter:	8.6% for consumables 2% repair parts
Installed Repair Parts:	<ul><li>8.6% for consumables</li><li>2% repair parts</li></ul>
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.

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# **ARKANSAS (AR)**

•	•
New:	Ag - Exempt
	Construction - 6%
	OPE - 6%
Used:	Ag - Exempt
	Construction - 6%
	OPF - 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%

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### **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.

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#### 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.



# By Province / State

# **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

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# **DELAWARE (DE)**

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

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#### 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:**

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#### **GEORGIA (GA)**

New: ..... Exempt Used: ..... Exempt Over-The-Counter: ..... Exempt Installed Repair Parts: ...... Exempt

**Service Labor: Warranty Service: Warranty Labor:** 

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# 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.

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### IDAHO (ID)

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

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# **ILLINOIS (IL)**

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

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# **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 6% sales tax. OPE may be exempt if used for (food) production (not horses, for instance).



# **By Province / State**

#### IOWA (IA)

Exempt
Exempt
Exempt
Exempt

Service Labor: ......5% plus local option tax

Warranty Service: ..... Exempt
Warranty Labor: ..... Exempt

**Exceptions:** Replacement parts essential to the operation of eligible farm equipment are exempt from sales taxes. Nonessential parts, such as radios and air conditioners, are taxable because they are not necessary for agricultural production. 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.

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### KANSAS (KS)

New:	Ag - Exempt Construction - 5.3% OPE - 5.3%
Used:	Ag - Exempt Construction - 5.3% OPE - 5.3%
Over-The-Counter:	Exempt
Installed Repair Parts:	Exempt
Service Labor:	Ag - Exempt Construction - 5.3% OPE - 5.3%
Warranty Service:	Exempt
Warranty Labor:	Ag - Exempt Construction - 5.3% OPE - 5.3%

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#### **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:	First \$50K exempt, 4% above \$50K
Used:	First \$50K exempt, 4% above \$50K
Over-The-Counter:	4%
Installed Repair Parts:	4%
Service Labor:	4%
Warranty Service:	4%
Warranty Labor:	4%
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### MAINE (ME)

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

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# By Province / State

# **MICHIGAN (MI)**

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

Construction - 5.5%

**OPE - 5.5%** 

Construction - 5.5%

**OPE - 5.5%** 

**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.

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### **MINNESOTA (MN)**

New: ..... Ag - Exempt

Construction - 6.5% OPE - 6.5%

Used: ..... Ag - Exempt

Construction - 6.5%

OPE - 6.5%

Over-The-Counter: ..... Ag - Exempt

Construction - 6.5%

OPE - 6.5%

Installed Repair Parts: ...... Ag - Exempt

Construction - 6.5%

OPE - 6.5%

Service Labor: ..... Ag - Exempt

Construction - Exempt

OPE - Exempt

Warranty Service: ..... Ag - Exempt

Construction - Exempt

OPE - Exempt

Warranty Labor: ..... Ag - Exempt

Construction - Exempt

OPE - Exempt

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#### MISSISSIPPI (MS)

New:	1% on tractors
	3% on others
Used:	1% on tractors
	3% on others
Over-The-Counter:	7%
Installed Repair Parts:	7%

Service Labor:	7%
Warranty Service:	7%
Warranty Labor:	7%

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### **MISSOURI (MO)**

New:	Ag - Exempt
	Construction - 4.225%
	OPF - 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

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#### **MONTANA (MT)**

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

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#### **NEBRASKA (NE)**

New:	Exempt
Used:	Exempt
Over-The-Counter:	5.5%
Installed Repair Parts:	5.5%
Service Labor:	Exempt
Warranty Service:	Exempt
Warranty Labor:	Exempt

**Exceptions:** Construction and OPE is taxed at the state rate for goods and labor.



# **By Province / State**

# **NEVADA (NV)**

New:ExemptUsed:ExemptOver-The-Counter:ExemptInstalled Repair Parts:ExemptService Labor:ExemptWarranty Service:ExemptWarranty 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.

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#### **NEW HAMPSHIRE (NH)**

Exempt
Exempt

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#### **NEW JERSEY (NJ)**

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

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#### **NEW MEXICO (NM)**

11211 111211 00 (11111)	
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:	Nonexempt
Installed Repair Parts:	Nonexempt
Service Labor:	Nonexempt
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.

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#### **NEW YORK (NY)**

Exempt
Exempt

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#### **NORTH CAROLINA (NC)**

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

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# **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.



# By Province / State

# OHIO (OH)

Construction - 5.5%

OPE - 5.5%

Construction - 5.5%

**OPE - 5.5%** 

**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.

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#### OKLAHOMA (OK)

OPE - 4.5%

Used: ..... Ag - Exempt

Construction - 4.5%

OPE - 4.5%

Over-The-Counter: ...... Exempt
Installed Repair Parts: ..... Exempt
Service Labor: ...... Ag - Exempt

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.

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# **OREGON (OR)**

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

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# **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.

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### **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

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# **SOUTH CAROLINA (SC)**

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



# By Province / State

# **SOUTH DAKOTA (SD)**

**New:** ..... Ag - 4% Construction - 4% **OPE - 4% Used:** ..... Ag - 4% Construction - 4% **OPE - 4%** Over-The-Counter: ..... Ag - Exempt Construction - 4% **OPE - 4%** Installed Repair Parts: ...... Ag - Exempt Construction - 4% **OPE - 4%** Service Labor: ..... Ag - Exempt Construction - 4% **OPE - 4%** Warranty Service: ..... Ag - Exempt Construction - 4%

**OPE - 4%** 

**OPE - 4%** 

Construction - 4%

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#### **TENNESSEE (TN)**

New:ExemptUsed:ExemptOver-The-Counter:ExemptInstalled Repair Parts:ExemptService Labor:ExemptWarranty Service:ExemptWarranty Labor:Exempt

Warranty Labor: ..... Ag - Exempt

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# 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%

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### **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.

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#### **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:** 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.

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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



# **By Province / State**

# **WASHINGTON (WA)**

New:	. State sales/use tax rate applies at 6.5% (unless exempt under the many Ag exemptions)
Used:	. State sales/use tax rate applies at 6.5% (unless exempt under the many Ag exemptions)
Over-The-Counter:	. State sales/use tax rate applies at 6.5% (unless exempt under the many Ag exemptions)
Installed Repair Parts:	. State sales/use tax rate applies at 6.5% (unless exempt under the many Ag exemptions)
Service Labor:	. Nonexempt
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 on machinery and equipment primarily used to reduce agricultural burning; anaerobic digesters; 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 and equipment sold at a farm auction.

**Notes:** For additional information, visit the Pacific Northwest Association at <a href="https://www.pnwassoc.com">www.pnwassoc.com</a>.

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# **WEST VIRGINIA (WV)**

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

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#### WISCONSIN (WI)

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

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### 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.

