
Sales Tax Exemption for
Timber-harvesting Equipment

Sales &
Use tax
notice

Public Chapter No. 1038 amends Tenn. Code Ann. Section 67-6-102(8). This amendment expands the sales tax exemption for "equipment used exclusively for harvesting timber."

It is important to understand that the word "exclusively" means that the equipment must be used 100% for the purpose of harvesting timber. Any multi-use equipment cannot qualify for the sales tax exemption.

The dealer selling qualified timber equipment must secure a properly completed farmers exemption certificate from the purchaser that claims exemption from sales tax under this new provision.

The effective date is July 1, 1998.

Have questions or comments? Please let us know. [Contact us.](#)

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