



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-22-06

Aug 19, 2022

NOTICE TO COMMERCIAL FARMERS

Beginning Sept 1, 2022, commercial farmers will be able to apply for a Commercial Farmer Permit and present the certificate to vendors to be eligible for the reduced one and one-half percent (1 ½%) sales tax rate on purchases of farm tractors, farm implements and parts and labor for the repair or maintenance of farm tractors and farm implements used for agricultural purposes. **The Commercial Farmer Permit will replace the existing Farmer's Affidavit.**

Commercial farmers will be able to apply for the Commercial Farmer Permit through Taxpayer Access Point (TAP) on Mississippi Department of Revenue website. Go to <https://tap.dor.ms.gov/> to register for the Commercial Farmer Permit. The yearly farmer affidavit will no longer be valid beginning Jan 1, 2023. Farmer's will be required to have the Commercial Farmer Permit by January 1, 2023, to be eligible for the reduced rate of tax on farm tractors and farm implements.

Retail sales of farm tractors and farm implements sold to farmers and used directly in the production of poultry, ratite, domesticated fish as defined in Section 69-7-501, livestock, livestock products, agricultural crops or ornamental plant crops or used for other agricultural purposes, and parts and labor used to maintain and/or repair such tractors and implements, shall be taxed at the rate of one and one-half percent (1 ½%) when used on the farm.

Retailers can verify Commercial Farmer Permits on the Mississippi Department of Revenue [TAP](https://tap.dor.ms.gov/) website (tap.dor.ms.gov). Under **Tools** select **Verify a Permit Number**.

If you have any questions or need further assistance, please contact our office at (601) 923-7015 or email to: sales@dor.ms.gov.

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601-923-7015