



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-23-02

Jan 23, 2023

NOTICE TO COMMERCIAL FARMERS AND FARM DEALERS

Single Transaction Commercial Farmer Affidavit

Beginning January 23, 2023, commercial farmers will be able to complete a single transaction Commercial Farmer Affidavit with their 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 single transaction Commercial Farmer Affidavit is available on the Mississippi Department of Revenue website under [All Other Sales and Use Tax Forms](#).

Multiple Transaction Commercial Farmer Permit

Commercial farmers can 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 Commercial Farmer Permit can be used for four years after the issue date and can be renewed every four years.

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

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.

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