

Sales and Use Tax Bureau
Street Address:
1577 Springridge Road
Raymond, Mississippi 39154

www.mstc.state.ms.us



MISSISSIPPI

STATE TAX COMMISSION

Mailing Address:
Post Office Box 1033
Jackson, Mississippi 39215

Telephone: 601-923-7015
FAX: 601-923-7034

**AFFIDAVIT OF FARMER PURCHASING TRACTORS, FARM
IMPLEMENTS AND/OR PARTS AND LABOR**

STATE OF MISSISSIPPI
COUNTY OF _____

BEFORE ME, the undersigned authority, on this day personally appeared

_____, who after being by me first duly sworn,
(NAME)

on oath deposed and said:

Under the penalty of perjury, I hereby certify that I am a farmer growing agricultural products on a commercial scale for market. I hereby certify that all farm tractors and farm implements that I purchase at the reduced 1.5% rate of sales tax will be used directly in the production of poultry, ratite, domesticated fish as defined in Miss. Code Ann. Section 69-7-501, livestock, livestock products, agricultural crops or ornamental plant crops or used for other agricultural use in my farming operation. I hereby certify that parts and labor used for the maintenance or repair of farm tractors and/or farm implements purchased at the reduced 1.5% rate of sales tax will only be used on farm tractors and farm implements that qualify for the reduced 1.5% rate of sales tax as provided in Miss. Code Ann. Section 27-65-17. I further certify and agree that if I fail to put farm tractors and/or farm implements and parts and labor used to maintain and/or repair such farm tractors or farm implements to the use set out above, I will pay to the Mississippi State Tax Commission the difference between the one and one half percent (1.5%) sales tax I am paying to the vendor on the farm tractors and/or farm implements and parts and labor used to maintain or repair such farm tractors or farm implements described herein and the seven percent (7%) retail sales tax rate, plus a fifty percent (50%) fraud penalty and interest at the rate of one percent (1%) per month from the date of purchase until this additional tax is paid. I affirm that if I cease to be a farmer prior to December 31, of the current year, I will notify the dealer so that applicable sales tax rates may be charged on future purchases. **THIS AFFIDAVIT WILL ONLY SUPPORT THE REDUCED 1.5% RATE OF SALES TAX THROUGH DECEMBER 31, 2010.** I understand purchases made after December 31, of the current year will require a new affidavit.

WITNESS MY SIGNATURE, this the _____ day of _____, 20_____.

(SIGNATURE) (PRINTED NAME)

(STREET ADDRESS)

(MAILING ADDRESS)

Telephone Numbers: Work - (____) _____ Home - (____) _____

SWORN AND SUBSCRIBED, this the _____ day of _____, 2_____.

My Commission Expires: _____