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Update on Agriculture Exemption Number for Sales Tax Exemption on Farm Purchases

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The application deadline for farms with existing Exemption Certificates on file with farm suppliers was January 1, 2022. Applications are still being accepted for existing farms. However, the Kentucky Department of Revenue may not be able to issue an Agriculture Exemption Number for late applications before the current Exemption Certificates expire. That could cause a lapse in sales tax exemption this year. The existing Exemption Certificates are valid through June 30, 2022. Farmers who missed the deadline should apply as soon as possible.

Farms that do not have existing Exemption Certificates should also apply as soon as possible in order to qualify for the sales tax exemption.

Kentucky law now requires that farmers apply to the Kentucky Department of Revenue for an Agriculture Exemption Number to qualify for exemption from sales tax on qualified purchases for the farm. For more information, instructions, and link to the application see the earlier article "[Agriculture Exemption Number Now Required for Tax Exemption on Farm Purchases](#)."

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