

ST 88-0503 - 07/15/1988 FARM MACHINERY & EQUIPMENT

A trencher & laser system used primarily to install a sub-irrigation system does not qualify for the Farm Machinery and Equipment Exemption.

July 15, 1988

Dear Mr.

This is to acknowledge receipt of your letter dated February 29, 1988.

In your letter, you indicate that you paid sales tax on a laser system you recently purchased. You will put the laser system on a trencher. By doing this, you will be able to accurately lay sub-irrigation lines for production agriculture application.

In connection with the above purchase, you ask whether the laser system qualifies for the farm machinery and equipment exemption.

Based on the information contained in your letter, it is our opinion that the laser system does not qualify for the farm machinery and equipment exemption. As noted at 86 Ill. Adm. Code 130.305(f), enclosed, the creation of drainage facilities is not production agriculture and equipment used to install irrigation systems does not qualify for the exemption.

Very truly yours,

Randall P. Bower  
Staff Attorney