

Aquaculture Production Equipment

130

Sales Tax
Fact Sheet

Aquaculture is the culture of private aquatic life in water for consumption or sale. **Private aquatic life** means fish, shellfish, crustaceans, and any other aquatic animals cultured within an aquatic farm.

New or used machinery, equipment, implements, accessories, and contrivances used directly and principally in aquaculture production are exempt from sales and use tax. Repair and replacement parts for aquaculture production equipment are also exempt. To claim exemption, the buyer should give the seller a Certificate of Exemption, Form ST3, using Exemption Code I and writing in, "Aquaculture production equipment".

Aquaculture production equipment includes:

air blowers	feed wagons	oxygen generators
air compressors	fertilizer spreaders	oxygen regulators
air supply equipment	fertilizer tanks	oxygenation columns
augers	fish counting equipment	plows
automatic feed systems	fish elevators	portable scales
blowers	fish graders	post hole diggers
box traps	fish loaders	pound nets
diffusers	fish pumps	pound traps
dip nets	floating access walkways	power feed wagons
discs	floating net supports	raceways
egg baskets	forage collection equipment	seines
egg counting equipment	gill nets	shockers
egg graders	growing tanks	transport tanks
egg hatcheries	harrows	trap nets
egg incubators	heat exchangers	troughs
egg taking equipment	holding tanks	walkways
feed carts	injectors	waste collection equipment
feed grinders	land levelers	water coolers
feed mills	loaders	water diversion devices
feed mixers	manual feeding equipment	water filter systems
feed systems, manual and auto- matic	net pens	water heaters
feed trucks	net supports	water purification systems
	net washers	

6.5 percent taxable items

The full rate of sales tax is due on:

- items not listed as “Aquaculture production equipment” on page one, and
- motor vehicles registered for road use.

Sales to nonprofit organizations

Qualifying exempt organizations must give you an exemption certificate to make purchases without paying sales tax.

Equipment sales

If you sell or lease equipment or other items that were used in your business, the sale may be subject to sales tax. For additional information, request Fact Sheet 132, Occasional Sales of Business Equipment and Goods.

Local sales and use taxes

If you are located in an area with a local tax, local sales or use tax may also be due. Local taxes are listed and explained in detail in Fact Sheet 164, Local Sales and Use Taxes.

References:

M. S. 17.47. Aquaculture Development Definitions
M. S. 297A.61, Subd. 13. Aquaculture production equipment

Other fact sheets you may need:

Agricultural Production, #100
Sales to Governments, #142
Use Tax for Businesses, #146
Local Sales and Use Taxes, #164
Guide to Filing and Paying Sales and Use Tax Electronically, #170