

**WARREN COUNTY UTILITY DISTRICT**

P O BOX 192

MCMINNVILLE, TN. 37111

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**RE: NEW LEGISLATION ALERT: SALES EXEMPTION FOR WATER SALES TO FARMERS AND NURSERY OPERATORS-PUBLIC CHAPTER NO. 427**

The effective date of this new sales tax exemption for water sales is July 1, 2019.

In order to be exempt from sales tax, the water sale must be "used directly" by the farmer in the production of food for human or animal consumption or by a nursery operator to aid the growth of horticultural products. Water purchased by a farmer or nursery operator for any other use remains subject to the sales tax.

EXAMPLE: Water purchased by a farmer or nursery operator for domestic household use is still subject to sales tax, and the water utility must continue to collect sales tax on such water sales.

I, \_\_\_\_\_, agree the account and/or accounts I have with

Warren County Utility District is strictly and solely for the purpose in the production of food for human or animal consumption or by a nursery operator to aid in the growth of horticultural products.

I have attached a copy of my tax exemption card and copies of all my active accounts and have them listed as to what the meter or meters services.

\_\_\_\_\_  
CUSTOMER NAME (PRINTED)

\_\_\_\_\_  
CUSTOMER SIGNATURE

\_\_\_\_\_  
DATE