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## ARKANSAS RICE UPDATE

# Grain Drying and Storage Facility Tax Exemption

A tax exemption projected to save Arkansas farmers millions in annual utility costs took effect today, July 1, 2014. Act 1401 of the 2013 legislative session created a state and local sales tax exemption on utilities used by a grain drying and storage facility. Utilities include electricity, liquefied petroleum gas and natural gas.

### *How to receive exemption:*

In order to receive the tax exemption, the utility on your farm must be separately metered and only used for on-farm grain storage or drying. Any meter that provides utilities used in any other type of structure, facility, or equipment will not qualify for the exemption. It is also

important to know that any utility used in irrigation will not be eligible for this exemption. In addition, dyed diesel will be taxed under a separate rate that was set in 2007.

Before receiving the exemption, farmers who want to claim this tax exemption must receive approval from the Arkansas Department of Finance Administration (DFA) that they will then provide to the supplier of electricity or gas.

## *Learn more*

**For additional details and to download a form, visit**  
[www.arkansasricefarmers.org/taxexemption](http://www.arkansasricefarmers.org/taxexemption)

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