

#	Requested Exemption	Tax Status Under State	Tax Status Under City	What is Offered	Application	Method
1	Non-registered farm vehicles, towed equipment, trailers, attachments to vehicles & irrigation equipment	Exempt	Taxable to everyone	100% rebate for as long as Murray Farms functions as a crop producing farm under the ownership of Glen & Lyle Murray	This applies to equipment purchased by Murray Farms. This does not apply to equipment sold at retail by Murray Farms.	When retailer does not collect CC sales tax from Murray, then Murray doesn't need to remit use tax since it is 100% rebated. When retailer collects CC sales tax, then Murray must request rebate & provide proof of payment (rebate won't include 2% fee kept by vendor).
2	Repair & maintenance parts for above equip.	Exempt	Taxable to everyone	100% rebate for as long as Murray Farms functions as a crop producing farm under the ownership of Glen & Lyle Murray	This applies to parts purchased by Murray Farms. This does not apply to parts sold at retail by Murray Farms.	When retailer does not collect CC sales tax from Murray, then Murray doesn't need to remit use tax since it is 100% rebated. When retailer collects CC sales tax, then Murray must request rebate & provide proof of payment (rebate won't include 2% fee kept by vendor).
3	Baling wire, binder twine, surface wrap, pallets & crates	Exempt	Taxable to everyone except commercial packaging	100% rebate for as long as Murray Farms functions as a crop producing farm under the ownership of Glen & Lyle Murray	This applies to materials purchased by Murray Farms. This does not apply to materials sold at retail by Murray Farms.	When retailer does not collect CC sales tax from Murray, then Murray doesn't need to remit use tax since it is 100% rebated. When retailer collects CC sales tax, then Murray must request rebate & provide proof of payment (rebate won't include 2% fee kept by vendor).
4	Insecticides, herbicides, pesticides & fertilizer	Exempt now, but not March 1, 2010 to June 30, 2011	Taxable to everyone	100% rebate for as long as Murray Farms functions as a crop producing farm under the ownership of Glen & Lyle Murray	This applies to supplies purchased by Murray Farms. This does not apply to supplies sold at retail by Murray Farms.	When retailer does not collect CC sales tax from Murray, then Murray doesn't need to remit use tax since it is 100% rebated. When retailer collects CC sales tax, then Murray must request rebate & provide proof of payment (rebate won't include 2% fee kept by vendor).
5	Red diesel fuel	State does not tax for anyone	Taxable to everyone	100% rebate for as long as Murray Farms functions as a crop producing farm under the ownership of Glen & Lyle Murray	This applies to fuel purchased by Murray Farms. This does not apply to fuel sold at retail by Murray Farms.	When retailer does not collect CC sales tax from Murray, then Murray doesn't need to remit use tax since it is 100% rebated. When retailer collects CC sales tax, then Murray must request rebate & provide proof of payment (rebate won't include 2% fee kept by vendor).
6	Seeds	Exempt	Exempt	Continue to exempt	Agricultural seed	

7	Straw, soil, sand, peat moss, limestone, mulches, manure, & similar materials	Exempt now, but not March 1, 2010 to June 30, 2011	Taxable to everyone	100% rebate for as long as Murray Farms functions as a crop producing farm under the ownership of Glen & Lyle Murray	This applies to materials purchased by Murray Farms. This does not apply to materials sold at retail by Murray Farms.	When retailer does not collect CC sales tax from Murray, then Murray doesn't need to remit use tax since it is 100% rebated. When retailer collects CC sales tax, then Murray must request rebate & provide proof of payment (rebate won't include 2% fee kept by vendor).
8	Franchise tax on utilities	Not applicable	Taxable to everyone (even City pays)	100% rebate for as long as Murray Farms functions as a crop producing farm under the ownership of Glen & Lyle Murray	This applies to electricity & natural gas purchased by Murray Farms for the operation of irrigation pumps and dryers.	When retailer does not collect CC sales tax from Murray, then Murray doesn't need to remit use tax since it is 100% rebated. When retailer collects CC sales tax, then Murray must request rebate & provide proof of payment (rebate won't include 2% fee kept by vendor).
9	Sales tax on utilities	Exempt	Taxable to everyone except governments & 501c3 organizations	100% rebate for as long as Murray Farms functions as a crop producing farm under the ownership of Glen & Lyle Murray	This applies to electricity & natural gas purchased by Murray Farms for the operation of irrigation pumps and dryers.	When retailer does not collect CC sales tax from Murray, then Murray doesn't need to remit use tax since it is 100% rebated. When retailer collects CC sales tax, then Murray must request rebate & provide proof of payment (rebate won't include 2% fee kept by vendor).
10	Irrigation Water	Exempt	All non-domestic uses are taxable	100% rebate for as long as Murray Farms functions as a crop producing farm under the ownership of Glen & Lyle Murray	This applies to water pumped from wells or purchased from suppliers & used for irrigation or raising livestock	When retailer does not collect CC sales tax from Murray, then Murray doesn't need to remit use tax since it is 100% rebated. When retailer collects CC sales tax, then Murray must request rebate & provide proof of payment (rebate won't include 2% fee kept by vendor).