

Farmer Sales Tax Identification Cards

The creation of a farmer sales tax identification card to help facilitate the application of farmer sales tax exemptions and to prevent fraud was an Arkansas Farm Bureau priority during the 2025 legislative session. A bill to create the cards, sponsored by Rep. DeAnn Vaught and Sen. Tyler Dees, became Act 621 of 2025.

Beginning Jan. 2, 2026, farmers will be able to log in to the Arkansas Taxpayer Access Point at atap.arkansas.gov, to apply for their exemption card. The application will require 3 years of tax documents or, for young and beginning farmers, the completion of a 3-year business plan form that will be found on the website.

The application fee is \$20 and each card is valid for 8 years. The renewal fee will be \$10. The cards are not mandatory. Current business relationships can continue with existing exemption certificates, and new business relationships can be established using exemption certificates or the new farmer sales tax exemption card.

The card will be accepted by businesses as proof that purchases of tangible property, specified digital products, digital codes, and taxable services are exempt from sales and use taxes when they are purchased for business purposes.



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