

**Effective 2023, Supplies are exempt and not required to be reported on your personal property signed statement.**

**59-2-1115. Exemption of certain tangible personal property.**

(b)(i) "Supply" means taxable tangible personal property that is:

(A) not held for sale in the ordinary course of business.

(B) either carried on hand and for which no record of consumption is taken in ordinary business or typically used up within the calendar year; and

(C) used in the provision of the taxpayer's business activity.

(ii) "Supply" includes an office supply, a shipping supply, a maintenance supply, a replacement part, a lubricating oil, a fuel, or an item consumed in the course of operating the business.

(iii) "Supply" does not include furniture, a fixture, machinery, equipment, a computer, a cellular telephone, or a vehicle.