

# Texas Agricultural Sales and Use Tax Exemption Certification

Producers of agricultural products for sale must provide this completed form to retailers when claiming an exemption from sales and use tax on the purchase of qualifying agricultural items. The certificate may serve as a blanket certificate covering all qualifying purchases.

This form may not be used to claim exemption from tax on motor vehicles, including trailers. Motor vehicle tax exemptions must be claimed with the local County Tax Assessor-Collector at the time of registration and/or titling.

An ag/timber number is not required for the following types of agricultural items:

- horses, mules and work animals commonly used in agricultural production;
- animal life, the products of which ordinarily constitute food for human consumption, such as cows, goats, sheep, chickens, turkeys and pigs;
- feed for farm and ranch animals, including oats, corn, chicken scratch and hay; and
- seeds and annual plants, the products of which are commonly recognized as food for humans or animals (such as corn, oats and soybeans) or are usually only raised to be sold in the regular course of business (such as cotton seed).

All other agricultural items require an ag/timber number to claim a sales tax exemption. See back for qualifying and non-qualifying items.

Name of retailer
Address (Street and number, P.O. Box or route number)
City, State, ZIP code

**Important information regarding use of this certificate:**

**Purchasers** issuing this certificate must be familiar with the agricultural exemptions available for the items claimed on this form. Please review Rule 3.296 at [www.salestax.tx.gov](http://www.salestax.tx.gov). Agricultural exemptions only apply if an item is purchased for **EXCLUSIVE** use in an exempt manner. Any personal or non-agricultural use disqualifies the purchase from exemption.

**Retailers** may accept this certificate as a blanket certificate covering all sales of items that can reasonably be used in the production of agricultural products for sale in the regular course of business. Retailers must collect tax on all other items such as jewelry, furniture, guns and clothing.

Name of purchaser	
Address (Street and number, P.O. Box or route number)	
City, State, ZIP code	Phone (Area code and number)
Ag/Timber number	Name of person to whom number is registered, if different than purchaser

I understand that I am required to keep records to verify eligibility for the exemption(s) and that I will be required to pay sales or use tax on purchases that do not qualify for the exemption(s), in addition to any applicable interest and penalties.

I understand that it is a criminal offense to issue an exemption certificate to the seller for taxable items that I know will be used in a manner that does not qualify for the exemptions found in Tax Code Sec. 151.316. The offense may range from a Class C misdemeanor to a felony of the second degree.

Purchaser's signature	Purchaser's name (print or type)	Date
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This certificate should be furnished to the retailer. Do **not** send the completed certificate to the Comptroller of Public Accounts.

### Do Not Qualify

**Listed below are examples of items that do not qualify for sales and use tax exemption for agricultural production.**

- Motor vehicles and trailers\*
- Golf carts, dirt bikes, dune buggies and go-carts
- Automotive parts, such as tires, for vehicles licensed for highway use
- Clothing, including safety apparel and shoes
- Computers and computer software used for any purposes other than agricultural production
- Furniture, home furnishings and housewares
- Guns, ammunition, traps and similar items
- Items used in home gardens
- Materials used to construct roads or buildings used for shelter, housing, storage or work space (examples include general storage barns, sheds or shelters)
- Pet food
- Services such as nonresidential repair and remodeling, security and waste removal
- Work clothing

\* Motor vehicles, including trailers, are taxed under Ch. 152 of the Tax Code. Exemption must be claimed on the Application for Texas Certificate of Title/Tax Statement, Form 130-U, when filed with the local County Tax Assessor-Collector at the time of registration and/or titling. Additional information is available online at [www.window.state.tx.us/taxinfo/taxpubs/tx96\\_254.pdf](http://www.window.state.tx.us/taxinfo/taxpubs/tx96_254.pdf).

### Exempt If Used Exclusively to Produce Agricultural Products for Sale

**Listed below are examples of items exempt from sales and use tax if used exclusively for agricultural production and purchased by a person who holds a current ag/timber number.**

Air tanks	Farm wagons	Mowers
Augers	Farrowing houses	(hay and rotary blade)
Baler twine	(portable and crates)	Pesticides
Baler wrap	Feed carts	Pickers
Balers	Feed grinders	Planters
Binders	Feeders	Poultry feeders
Branding irons	Fertilizer	Poultry house equipment
Brush hogs	Fertilizer distributors	Pruning equipment
Bulk milk coolers	Floats for water troughs	Rollbar equipment
Bulk milk tanks	Foggers	Rollers
Calf weaners and feeders	Food for work animals	Root vegetable harvesters
Cattle currying and oiling machines	Forage boxes	Rotary hoes
Cattle feeders	Forage harvesters	Salt stands
Chainsaws used for clearing	Fruit graters	Seed cleaners
fence lines and pruning orchards	Fruit harvesters	Shellers
Choppers	Grain binders	Silo unloaders
Combines	Grain bins	Soilmovers used to grade
Conveyors	Grain drills	farmland
Corn pickers	Grain elevators	Sorters
Corral panels	(portable)	Sowers
Cotton pickers, strippers	Grain handling equipment	Sprayers
Cow stalls	Greases, lubricants and oils	Spreaders
Crawlers – tractors	Harrows	Squeeze chutes
Crushers	Head gates	Stalls
Cultipackers	Hoists	Stanchions
Discs	Husking machines	Subsoilers
Drags	Hydraulic fluid	Threshing machines
Dryers	Hydro-coolers	Tillers
Dusters	Implements of husbandry	Tires for exempt equipment
Egg handling equipment	Incubators	Troughs, feed and water
Ensilage cutters	Irrigation equipment	Vacuum coolers
Farm machinery and repair or	Manure handling equipment	Vegetable graders
replacement parts	Manure spreaders	Vegetable washers
Farm tractors	Milking equipment	Vegetable waxers

Tax Help: [tax.help@cpa.state.tx.us](mailto:tax.help@cpa.state.tx.us) • Window on State Government: [www.window.state.tx.us](http://www.window.state.tx.us)

Tax Assistance: 1-800-252-5555 or 512-463-4600

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