



Texas Timber Sales Tax Exemptions

Susan Combs | Texas Comptroller of Public Accounts

Do Not Qualify

Listed below are examples of items that DO NOT qualify for sales and use tax exemption for timber production.

- Clothing
- Computers and computer software used for any purposes other than timber production
- Furniture, home furnishings and housewares
- Golf carts, dirt bikes, dune buggies and go-carts
- Guns, ammunition, traps and similar items
- Materials used to construct roads or buildings used for shelter, housing, storage or work space (examples include general storage barns, sheds or shelters)
- Motor vehicles and trailers*
- Pet food
- Taxable services such as nonresidential real property repairs or remodeling, security services, 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.

Exempt If Used Exclusively to Produce Timber Products for Sale

The items listed below are exempt from sales tax if purchased by a person who holds a current Ag/Timber number and used exclusively in the production of timber products for sale.

Axes	Fertilizer fungicides	Recycler grinder
Boards or mats used for access to commercial timber sites	Fertilizer spreader	Repair/replacement parts for qualified equipment
Bobcats	Front end loader	Ropes
Brush cutter	Grapple	Seedlings of trees grown for commercial timber
Bulldozer	Hand saws	Skidders
Chain saws	Harnesses for tree climbing	Slasher saw
Chippers	Harvester	Sprinkler systems components
Compressors	Herbicides	Stackers
Crawler carrier	Hot saw	Stump grinder
Defoliants	Hydro-ax	Tractors
Delimber	Insecticides	Tree cutter
Desiccants	Knucklebooms	Tree measurement devices
Ear protection devices	Loaders	Tree spade
Excavator	Lubricants	Welding machines
Eye protection goggles	Mobile yarder	Winch
Feller buncher	Mulching machines	
	Prehauler	