



Texas Agricultural Sales Tax Exemptions

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Do Not Qualify

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

- Automotive parts, such as tires, for vehicles licensed for highway use, even if the vehicle bears farm plates
- Clothing, including work clothing, safety apparel and shoes
- Computers and computer software used for any purposes other than agricultural 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

* 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 Agricultural Products for Sale

The items listed below are exempt from sales tax if used exclusively on a farm or ranch in the production of agricultural products for sale and purchased by a person who holds a current Ag/Timber Number.

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

Always Exempt

The following items are always exempt and an Ag/Timber Number is not required:

- Horses, mules and work animals commonly used in agricultural production;
- Animal life, the products of which ordinarily constitute food for human consumption, such as cattle, goats, sheep, chickens, turkeys and hogs;
- Feed, including oats, corn, chicken scratch and hay, for farm and ranch animals, 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 for fiber, such as cotton seed.