Comptroller of Public Accounts FORM 01-924 (Rev.4-17/4)

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Texas Agricultural Sales and Use Tax Exemption Certificate

Commercial agricultural producers must use this form to claim exemption from Texas sales and use tax when buying, leasing or renting qualifying agricultural items they will use exclusively in the production of agricultural products for sale.

You cannot use this form to claim exemption from motor vehicle tax when buying motor vehicles, including trailers. To claim motor vehicle tax exemption, you must give a properly completed Texas Motor Vehicle Tax Exemption Certificate for Agricultural and Timber Operations (Form 14-319) to the vehicle's seller or dealer. You must also claim the exemption on the Application for Texas Title (Form 130-U) when titling or registering the vehicle with the local County Tax Assessor-Collector.

This form is **not required** when purchasing 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 purchases of agricultural items require this properly completed form to claim a sales tax exemption. *See the back of this form for examples of exempt and taxable items.*

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

Proper use of this certificate

Purchasers - You can only use this certificate for items you purchase for exclusive use in an exempt manner. You should be familiar with qualifying items. Any non-agricultural or personal use disqualifies the purchase from exemption. See the back of this form for examples of exempt and taxable items.

Retailers - You can accept this certificate in good faith at the time of sale if it is properly completed with an ag/timber number and expiration date. You can also accept it as a blanket certificate covering all sales made during the time this certificate is valid on qualifying items that can reasonably be used to produce agriculture products for sale.

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

This exemption certificate expires on **Dec. 31, 2 0 _ _**

I understand that I am required to keep records to verify eligibility for the exemption(s) claimed 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 Section 151.316. The offense may range from a Class C misdemeanor to a felony of the second degree.

sign here	Purchaser's signature	Purchaser's name *(print or type)*	Date

*This certificate should be given to the retailer. Do **not** send the completed certificate to the Comptroller of Public Accounts.*

Always Exempt

These items are always exempt and do not require an exemption certificate or an ag/timber number.

- 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 such as oats, hay, chicken scratch, wild bird seed and deer corn for livestock and wild game (pet food is not exempt); 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.

Exempt

Here are examples of items that are exempt from sales tax when used exclusively on a farm or ranch to produce agricultural products for sale and purchased by a person with a current ag/timber number.

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

* As of Sept. 1, 2015, telecommunications services used to navigate farm machinery and equipment are exempt.

Taxable

These items 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 has 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

* See www.comptroller.texas.gov/taxes/ag-timber/.