



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

\* 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/](http://www.comptroller.texas.gov/taxes/ag-timber/).

Tax Help: [www.comptroller.texas.gov/taxes/](http://www.comptroller.texas.gov/taxes/) • Window on State Government: [www.comptroller.texas.gov](http://www.comptroller.texas.gov)

Tax Assistance: 1-800-252-5555

Sign up to receive email updates on the Comptroller topics of your choice at [www.comptroller.texas.gov/subscribe](http://www.comptroller.texas.gov/subscribe).