

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.

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| 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/.

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