



# TEXAS AGRICULTURAL SALES TAX EXEMPTIONS

**Glenn Hegar** Texas Comptroller of Public Accounts

## ALWAYS EXEMPT

These items are always exempt, and do not require an exemption certificate or an Ag/Timber Registration 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

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

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