



STATE OF GEORGIA  
DEPARTMENT OF REVENUE  
AGRICULTURAL CERTIFICATE OF EXEMPTION - SALES AND USE TAX  
Effective July 1, 2008

To: \_\_\_\_\_, 20\_\_\_\_\_  
(DEALER OR LESSOR) (DATE)

**THE UNDERSIGNED HEREBY CERTIFIES** that all tangible personal property purchased or leased on or after this date will be purchased or leased for the purpose indicated below, unless otherwise specified on a particular order, and that the purchases are used as a part of a pursuit engaged in for profit. This certificate shall remain in effect until revoked in writing. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax if it is used or consumed by the purchaser in any manner other than indicated on this certificate. **(Check proper box.)**

- FARM MACHINERY AND EQUIPMENT -

1. Rubber-tired farm tractors and attachments which will be used exclusively in tilling, planting, cultivating or harvesting farm crops for sale. Such crops will be planted and harvested within a twelve-month period. **O.C.G.A. § 48-8-3(29)(I)**
2. Machinery and/or equipment which will be used on the farm directly in the production of poultry or eggs for sale. **O.C.G.A. § 48-8-3(29)(A)**
3. Machinery and/or equipment which will be used on the farm directly in the production, processing or storage of fluid milk for sale. **O.C.G.A. § 48-8-3(29)(C)**
4. Machinery and/or equipment which will be used on the farm directly in the production of livestock for sale. **O.C.G.A. § 48-8-3(29)(D)**
5. Machinery and/or equipment which will be used on the farm directly in harvesting farm crops grown and used on the farm as feed for poultry or livestock by a producer falling under the categories 2, 3, or 4 above. **O.C.G.A. § 48-8-3(29)(E)**
6. Machinery and/or equipment which will be used in the hatching and breeding of poultry and livestock for sale. **O.C.G.A. § 48-8-3(29)(B)**
7. Machinery and/or equipment which will be used in tilling the soil or in animal husbandry. **O.C.G.A. § 48-8-3(29)(F), (G) & (H)**
8. Machinery and/or equipment which will be used exclusively for irrigation of farm crops grown for sale including, but not limited to fruit, vegetable and nut crops. **O.C.G.A. § 48-8-3(26)**
9. Pecan sprayers, pecan shakers and/or other equipment used in harvesting pecans. **O.C.G.A. § 48-8-3(29)(J)**
10. Equipment which will be used on the farm exclusively in processing onions. **O.C.G.A. § 48-8-3(29)(I)**

- TIMBER EQUIPMENT AND RELATED ATTACHMENTS -

11. Off-road equipment and related attachments which will be used exclusively in the site preparation, planting, cultivation, or harvesting of timber. This shall include all off-road equipment and related attachments used in every forestry procedure starting with the severing of a tree from the ground until and including the point at which the tree or its parts in any form has been loaded in the field in or on a truck or other vehicle for transport to the place of use. **O.C.G.A. § 48-8-3(29.1)**

- LIVESTOCK, SEED, FERTILIZER, FEED, PACKAGING, ETC. -

12. Cattle, hogs, sheep, horses, poultry, and bees when sold for breeding purposes. **O.C.G.A. § 48-8-3(28)**
13. Seed, seedlings, fertilizers, insecticides, fungicides, rodenticides, herbicides, defoliants, soil fumigants, plant growth regulating chemicals, desiccants (including shavings and sawdust from wood, peanut hulls, fuller's earth, straw and hay) and feed for livestock, fish or poultry when used either directly in tilling the soil or in animal, fish or poultry husbandry; and/or nonreturnable materials used for packing farm products for shipment or sale. **O.C.G.A. §§ 48-8-3(25) & (35)(A)(iii)**

- FUELS USED IN POULTRY STRUCTURES, HORTICULTURAL STRUCTURES, SWINE STRUCTURES & ELECTRICITY USED IN IRRIGATION OF FARM CROPS -

14. The sale of electricity or any motor fuel for the operation of an irrigation system which is used on a farm exclusively for irrigation of crops when separately metered or to a tank used exclusively for the irrigation system. **O.C.G.A. § 48-8-3(64)**
15. Liquefied petroleum gas or other fuel used in a structure in which plants, seedlings, nursery stock, or floral products are raised primarily for resale when separately metered. **O.C.G.A. 48-8-3(77)**
16. Liquefied petroleum gas or other fuel used in a structure in which broilers, pullets, or other poultry are raised when separately metered. **O.C.G.A. § 48-8-3(49)**
17. Liquefied petroleum gas or other fuel used in a structure where swine are raised when separately metered. This exemption only applies to transactions occurring between July 1, 2008 and June 20, 2010. **This exemption only applies to the State (4%) Sales Tax. O.C.G.A. § 48-8-3(49.1)**
18. Fuel delivered to a single tank, where a portion of the quantity delivered will be used in one of the above categories, may be exempt based upon a good faith estimate as stated on this form by the farmer. Fuel Type \_\_\_\_\_ Exempt Quantity \_\_\_\_\_

(PURCHASER OR LESSEE)

(BUSINESS ADDRESS OF PURCHASER OR LESSEE)

The dealer's acceptance of the Agricultural Certificate of Exemption, Form ST-A1, shall be deemed to be in good faith when properly executed and the item sold qualifies as being exempt. If the Department determines that the purchaser incorrectly executed the Certificate of Exemption, the Department will assess the purchaser for any sales and use tax liability due. Dealers must retain this Certificate of Exemption for inspection by the Georgia Department of Revenue. In the event the Certificate of Exemption is not provided at the time of audit, the dealer will be liable for any tax, interest, and penalty determined to be due.