

## Texas Agricultural Sales and Use Tax Exemption Certification

Producers of agricultural products for sale must provide this completed form to retailers when claiming an exemption from sales and use tax on the purchase of qualifying agricultural items. The certificate may serve as a blanket certificate covering all qualifying purchases.

This form may not be used to claim exemption from tax on motor vehicles, including trailers. Motor vehicle tax exemptions must be claimed with the local County Tax Assessor-Collector at the time of registration and/or titling.

An ag/timber number is not required for 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 agricultural items require an ag/timber number to claim a sales tax exemption. See back for qualifying and non-qualifying items.

Name of retailer

**Lamb County Electric Cooperative, Inc.**

Address (Street and number, P.O. Box or route number)

**2415 S Phelps Ave.**

City, State, ZIP code

**Littlefield, TX 79339**

### Important information regarding use of this certificate:

**Purchasers** issuing this certificate must be familiar with the agricultural exemptions available for the items claimed on this form. Please review Rule 3.296 at [www.salestax.tx.gov](http://www.salestax.tx.gov). Agricultural exemptions only apply if an item is purchased for **EXCLUSIVE** use in an exempt manner. Any personal or non-agricultural use disqualifies the purchase from exemption.

**Retailers** may accept this certificate as a blanket certificate covering all sales of items that can reasonably be used in the production of agricultural products for sale in the regular course of business. Retailers must collect tax on all other items such as jewelry, furniture, guns and clothing.

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

I understand that I am required to keep records to verify eligibility for the exemption(s) 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 Sec. 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 furnished to the retailer. Do **not** send the completed certificate to the Comptroller of Public Accounts.