GATE

GEORGIA AGRICULTURAL TAX EXEMPTION
GEORGIA DEPARTMENT OF AGRICULTURE

GEORGIA AGRICULTURAL TAX EXEMPTION 2019 PROGRAM CHANGES

The Georgia Agricultural Tax Exemption program (GATE) is an agricultural sales and use tax exemption certificate issued by the Department of Agriculture that identifies its user as a qualified farmer or agricultural producer. The Georgia Agricultural Tax Exemption (GATE) is a program created through legislation, which offers qualified agriculture producers a sales tax exemption on agricultural equipment and production inputs. Read on to understand the most current requirements for the GATE program or visit the link below for more information.

Income qualification of $5,000 can be aggregated across multiple crops or NAICS codes.

Exemption is allowed if sufficient volumes exist to generate at least $5,000 in income from aggregate crops on an annual basis; Livestock has also been added to this list.

Previous tax forms are still required and must demonstrate income of $5,000 from combined crops, or provide the Agriculture Commissioner with enough documentation to determine a discretionary approval. Satisfactory documentation could include a business plan, tax returns, forms, sales receipts, FSA data, etc. The Georgia Department of Revenue will provide new and existing GATE cardholders a state taxpayer identification number.

As of the 2019 production year, cards will be issued for a three-year term. This will be implemented through a three year phase-in process.

All applications will be processed electronically and will be charged a fee based on the expiration date of their card. A full three-year exemption will cost $150. **Mailed applications are no longer accepted.**

The Georgia Department of Agriculture shall provide each applicant a warning message covering consequences of providing false information or misusing the exemption as well as an acknowledgment that all information will be shared with the Department of Revenue.

Eligibility may be suspended for up to one year in the event of misuse. If a second offense occurs within five years of the original suspension, the eligibility may be revoked. All revocations will result in mandatory program ineligibility for three years.

Wallet-sized plastic cards will be issued to cardholders and listed additional users. Cards will be mailed annually to all active accounts in order to signify the current year of eligibility (see reverse for example).

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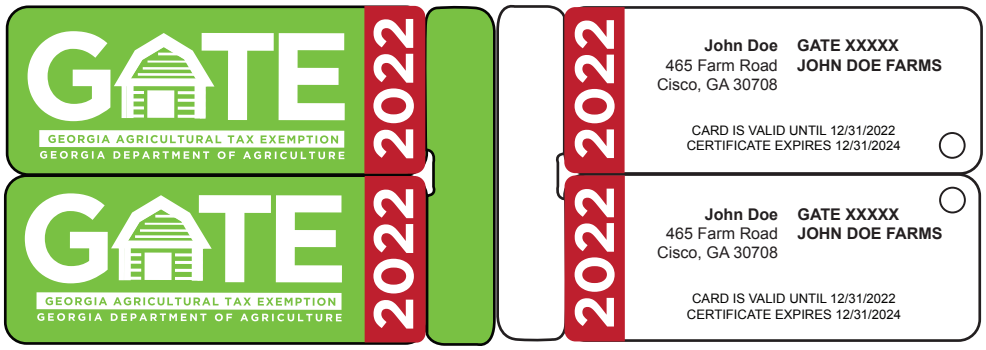
GATE 2022

FORMS.AGR.GEORGIA.GOV/GATE

2022 wallet card and key fob (actual size)

FRONT: WALLET CARD

REAR: WALLET CARD

2 KEY FOBS