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.

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

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).
The Georgia Farmers and Consumers Market Bulletin is the official communication channel for GATE information: agr.georgia.gov/market-bulletin.aspx

Georgia Department of Agriculture | Gary W. Black, Commissioner