



Georgia Department of Agriculture

19 Martin Luther King Jr. Drive SW • Atlanta, Georgia 30334-4201

Gary W. Black
Commissioner

Executive Summary Georgia Agricultural Tax Exemption (GATE) Program

In 2012, the Georgia General Assembly adopted sweeping tax reform legislation that made a number of modifications to the State's tax code and how certain programs would be administered moving forward. Included in these changes was the adoption of the Georgia Agricultural Tax Exemption, or GATE, program which took effect on January 1, 2013. The GATE program allows for certain state and local sales tax exemptions on eligible agricultural purchases for "qualified" agricultural producers.

The GATE program is coordinated through partnership with the Georgia Department of Revenue and the Georgia Department of Agriculture. The Georgia Department of Agriculture is charged with the administration of the program and to determine if an agricultural producer meets certain eligibility requirements. If an applicant is approved our Customer Service Center will issue the client a GATE certification card. The card will contain an identification number, an effective use date, the name of the primary card holder and the physical address of the business.

The sales and use tax exemptions for the GATE program may fall under three general categories as outlined in the Georgia Department of Revenue's, "**Rule 560-12-2-.03, Agriculture Exemptions**", to include agricultural inputs, farm machinery and equipment, and energy used in agriculture. Individual product exemptions will depend upon the type of farming operation and how the primary card holder qualifies for the program. Any person making a sale of an eligible product must collect sales and use tax unless the purchaser furnishes the seller with a valid GATE card. It is highly recommended that individuals review all program details prior to application. Any unauthorized use of the GATE certificate may result in criminal prosecution.

Effective for 2014, in addition to meeting the eligibility requirements, all new GATE applications will be required to submit verification of lawful presence as required by O.C.G.A. § 50-36-1. This statewide requirement applies to any public benefit issued by the State of Georgia and includes certifications, license and registrations. Applicants will be required to complete a notarized affidavit and provide one form of acceptable documentation, such as a photo copy of driver's license, for verification.

We, at the Georgia Department of Agriculture, take our role in stewarding public resources very seriously. We remain committed to providing superior customer service and have established a full service Customer Service Center to assist clients with questions and to help in determining program eligibility. For more information please visit the GATE website at <https://forms.agr.georgia.gov/GATE>