

## Georgia Department of Agriculture (GDA)

### Frequently Asked Questions

Q: How do I apply for the GATE Certificate?

A: The Georgia Department of Agriculture accepts online applications as well as applications made by phone.

- i. To apply online visit [www.agr.georgia.gov](http://www.agr.georgia.gov). The fee is \$20 dollars for online application.
- ii. To apply via phone call 1-855-FARM-TAX. The fee for an application over the phone is \$25.
- iii. Local Cooperative Extension offices and County Farm Bureau offices will often assist farmers in completing a GATE application online. Visit or call your nearest office for more details.

Q: Why is there a certification fee for the GATE card?

A: The Georgia General Assembly provided that an application fee be collected in order to cover the costs associated with administration of GATE program.

Q: When does my GATE Certificate expire?

A: Each GATE Certificate is good from the date of issuance until December 31<sup>st</sup> of that same year. Certificates must be renewed annually.

Q: Why is there a difference in the fees?

A: The input costs associated with manually processing applications increases the certificate fee.

Q: The GATE application requires me to choose a NAICS code. What is a NAICS code and where can I find more information about what they mean?

A: NAICS stands for the North American Industry Classification System and defined by the United States Census Bureau. These codes identify virtually every type of business practice or service performed in the U.S. Under the GATE program only certain types of business or farming practices are allowed for participation. The eligible codes are listed in the official GATE Rules and Regulations.

Q: I farm several different crops and qualify under several different NAICS codes, how do I know which code to choose?

A: Many of our farmers could potentially qualify for GATE under different NAICS codes. For application purposes it is required to pick one NAICS code that best describes your farm operation. If you farm cotton, peanuts and soybeans for example we encourage you to pick the one NAICS code that best describes your operation. If cotton farming comprises the bulk of your farming operation then you would want to select "Cotton Farming – 11192".

Q: Where can I find more information about a specific NAICS code?

A: Additional information and full descriptions of each NAICS code can be found on the U.S. Census Bureau's website located at [www.census.gov](http://www.census.gov). The GATE program is based upon the 2012 NAICS codes and you can research each specific code to determine which one best describes your business or farm operation.

Q: Can I use my GATE card for all of my farm purchases?

A: No. You can only use your GATE card for qualifying agriculture related products and only for those specific areas which you qualified for the program. For example a beef cattle producer that sells \$2,500 of beef annually may also produce and sell more than \$2,500 of hay and more than \$2,500 corn. In this case the applicant qualifies in three areas of production and can only use their GATE card on eligible inputs for beef cattle, hay and corn production. If the farmer happens to also have horses and goats on the farm but does not meet the \$2,500 annual revenue threshold in sales of equine or goats then use of the GATE card to purchase horse or goat feed would be a violation of the program and subject to loss of GATE privileges or penalty from revenue enforcement officials.

Q: My application was denied. How do I appeal this decision? What is the appeal process?

A: If the applicant is denied certification, then the applicant shall be provided a reason for such denial and the licensing fee will be returned to the applicant. Any denial may be appealed to the Georgia Agriculture Tax Exemption Advisory Board in writing within 30 days of denial. Appeals should be sent to the Georgia Agriculture Tax Exemption Program at 19 Martin Luther King Jr. Drive, Suite 601, Atlanta GA 30334.

Q: I operate a cotton gin, do I qualify?

A: Yes. GDA rules include any agribusiness that meets one of the qualifications for an agricultural producer as well as having an NAICS code listed in the rules will qualify. Cotton gins have an NAICS code – 115111, so if a producer meets the qualifications, he or she would qualify.

Q: I am in the furniture industry; do I qualify as an agricultural producer?

A: Sorry, but you do not qualify for the GATE Program.

Q: I operate a sawmill; do I qualify as an agricultural producer?

A: Sorry, but you do not qualify for the GATE Program.

Q: I ordered \$6,000 worth of fertilizer and it was delivered and spread on my farm. I had to pay sales tax as I did not have a GATE card. I have now applied and received my card. Can I get my tax money back on that fertilizer purchase?

A: No, the GATE Card must be acquired before someone may receive the sales and use tax exemption.

Q: I am a farmer with multiple meters used for poultry/irrigation under different LLCs. Do I need a separate card for each LLC?

A: Yes, sales tax exemptions are granted to separate legal entities that would be subject to separate registration for tax purposes. If a farmer has multiple legal entities operating under separate legal names, who each own/operate exempt machinery, equipment, or receive exempt energy through meters they would need to apply for separate GATE cards.

B: If you have separate meters your utility provider(s) may require a GATE addendum for "Metered Energy Sold To A Qualified Agriculture Producer". You can locate the GATE addendum from the GATE website under related documents or you can use [this document](#).

Q: I am having trouble viewing the GATE website using Internet Explorer 10 and Windows 8.

A: Follow the directions in [this document](#) to change the compatibility mode of your browser.

If you have any other specific question regarding tax exemption, please email the Georgia Department of Agriculture at [farmtax@agr.georgia.gov](mailto:farmtax@agr.georgia.gov) or call 1-855-FARM-TAX.