

# GEORGIA AGRICULTURE SALES TAX EXEMPTIONS

An informational guide for the G.A.T.E. (Georgia Ag Tax Exemption) program

## Exempt

### Machinery, Equipment & Facilities

- Machinery and equipment used for agricultural production, processing, and service operations
- Motor oil, oil filters, grease, lube, and hydraulic fluid for ag machinery and equipment
- All repair and replacement parts to be used on ag production and processing machinery and equipment
- All equipment used in the storage, packaging, and processing of ag products
- Commercial lawnmowers if used to maintain areas around chicken houses and other farm structures
- Chainsaws and other hand-held tools used more than 50% in an ag operation
- ATVs and off-road vehicles used for farm, ag processing, and ag service purposes
- Self-propelled crop fertilizer and chemical sprayers
- Trailers for transport, shipment, and distribution of ag products, including livestock trailers
- Employee safety equipment
- Welding equipment, excluding shield gases, if used for farm/ag processing applications or repairs, and for repairs on exempt property or poultry houses
- Grain bins

### Plants; Crops; Irrigation

- All fertilizers, pesticides, growth regulators, and all other plant protectants used for ag applications
- Seeds, seedlings, and plants grown from cuttings
- Equipment used in production greenhouses (hoses, trays, shades, hangers, tables)
- Packaging materials used for plant production, processing, and packing, such as liners, bins, and containers
- Irrigation units and systems
- PVC pipe to be used for irrigation purposes
- Ice and other refrigerants used to cool ag products in storage facilities, delivery trucks

### Livestock and Poultry

- All feed used specifically for ag production or services of qualified livestock, fish, bee, and poultry operations
- Livestock and poultry drugs and instruments used for the administration of such drugs
- Feed and other items for qualified horse facilities
- Cattle, hogs, sheep, horses, poultry, goats, fish, and bees when sold for breeding purposes
- Items designed for husbandry on animal ag operations
- Fencing for livestock and poultry facilities
- Materials used for meat and dairy production, processing, and packing
- Equipment used for required ag operation cleaning

### Energy, Fuel, Shipping

- Off-road (dyed) diesel used for ag purposes
- Other fuels (propane, butane, LPG, CNG, electricity, wood, wood products/by-products) for ag operation use
- Energy sources for ag purposes. These must be metered separately from energy used for non-ag purposes, unless the non-ag use purpose represents 10% or less of total use
- Shipping or freight on items that are qualified as tax exempt

**REPORT GATE CARD ABUSE:  
Call 1-877-423-6711; Press Option 3**

**For questions about the GATE card, contact:**

Georgia Department of Agriculture  
1-855-327-6829 or 855-FARMTAX

**For questions about item exemptions, contact:**

Georgia Department of Revenue  
1-877-423-6711

## Not Exempt

### **THE FOLLOWING ITEMS ARE NOT FARM INPUTS; SALES TAX MUST COLLECTED**

- *Clothes, boots, and other apparel.*
- *Food and drinks for human consumption.*
- *Concrete pads, barns, greenhouses, strand metal buildings, and other buildings (other than grain bins). These structures are considered real property.*
- *Gasoline or on-road (clear, non-dyed) diesel, including aviation gasoline.*
- *Plants, fertilizer, pine straw, and other inputs used for aesthetic/landscaping purposes.*
- *Pet food and supplies for domestic animals including dogs, cattle/herding dogs, cats, birds, etc.*
- *Energy, cell phones or supplies used for residential/administrative purposes.*
- *Any motorized vehicles designed for on-road use.*
- *Replacement parts for on-road use motor vehicles.*
- *Property or fixtures attached to barns, greenhouses, and other metals buildings such as electrical wiring, HVAC, windows, and doors. These are considered real property.*
- *Guns, ammunition, hunting supplies, etc.*
- *ATVs and off-road vehicles not used for ag purposes.*
- *Crushed rock/gravel for road or path construction.*
- *Fish used for aesthetic or weed/algae control for pond irrigation (Koi, Grass Carp, etc.)*
- *Animals that are not cattle, hogs, sheep, other livestock, poultry, or bees.*
- *Shipping or freight on items that are not qualified as tax exempt ag inputs.*

***GATE cardholders are subject to audit by the Georgia Department of Revenue. Misuse of the GATE card may result in an assessment of taxes, penalties, and interest.***

***PLEASE RESPECT THE PROGRAM BY FOLLOWING THE RULES.***

