

# GEORGIA AGRICULTURE SALES TAX EXEMPTION

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

## Exempt

### Machinery & Equipment

- Machinery and equipment used for qualified ag 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 strictly used for ag operation upkeep
- ATVs and off-road vehicles used for farm, ag processing, and ag service purposes
- Non-motorized trailers for transport of ag products, including livestock trailers
- Employee safety equipment
- Welding equipment (excluding shield gases) when used for farm/ag processing applications or repairs, on exempt property or poultry houses

### Plants, Crops, Irrigation

- All fertilizers, pesticides, and all other plant protectants used for agricultural applications
- Seeds, seedlings, and plants grown from seeds, cuttings, and liners
- Materials used in production greenhouses (hoses, trays, shades, hangers, tables)
- Materials used for plant production, processing, and packing
- Irrigation units and systems
- PVC pipe to be used above ground for irrigation purposes
- Ice and other refrigerants used to cool ag products in storage facilities, delivery trucks

### Livestock and Poultry

- All livestock and poultry feed used specifically for ag production or services
- Veterinary medicines and instruments used in their application used specifically for livestock and poultry production
- Feed and other items for qualified horse boarding facilities
- Cattle, hogs, sheep, horses, poultry, goats, and bees when sold for breeding purposes
- Products related to husbandry for production purposes
- Fencing for livestock and poultry facilities
- Materials used for meat production, processing, and packing
- Products used for required ag operation cleaning

### Energy, Fuel, Shipping

- Off-road (dyed) diesel for use on the farm
- 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 qualify as tax exempt

For questions about the GATE card contact: Georgia Dept. of Agriculture  
farmtax@agr.georgia.gov or call  
1-(855)-FARM TAX or 1-(855) 327-6829

For questions about item exemptions contact: Georgia Department of Revenue  
1-877-423-6711

## Not Exempt

### Machinery, Equipment, & Facilities

- Any motorized vehicles designed for on-road use
- Replacement parts for on-road use motor vehicles
- Barns, greenhouses, strand metal buildings, and other buildings used on farm or ag processing facility. These structures are considered real property.
- Property or fixtures attached to barns, greenhouses, and other metals buildings such as electrical wiring, HVAC, windows, and doors. These are considered real property.
- Concrete pads. These are considered real property.
- Clothes, boots, and other apparel
- ATVs and off-road vehicles not used for farm and ag processing purposes
- Administrative equipment and machinery
- Crushed rock, gravel for road/path construction

### Plants, Crops, Irrigation

- Plants, fertilizer, pine straw, and other inputs used for aesthetic/landscaping purposes
- PVC pipe used for below ground applications
- Fish used for aesthetic or weed/algae control applications for pond irrigation (Koi, Grass Carp, etc.)

### Livestock and Poultry

- Animals that are not cattle, hogs, sheep, other livestock, poultry, or bees
- Pet food and supplies (dogs including cattle/herding dogs, cats, birds, etc.)

### Energy, Fuel, Shipping

- Gasoline or on-road (clear, non-dyed) diesel, including Aviation gasoline
- Energy used for administrative purposes
- Energy metered for residential properties
- Shipping or freight on items that are not qualified as tax exempt ag inputs

