

**EXEMPTION CERTIFICATE**

**ITEMS FOR AGRICULTURAL USE OR FOR AGRICULTURAL PURPOSES AND POWER FARM EQUIPMENT**

This is to certify that the items identified below, purchased on or after \_\_\_\_\_ (date) from \_\_\_\_\_ (Selling Dealer’s Business Name) are purchased, leased, licensed, or rented for the following purpose as checked in the space provided. This is not intended to be an exhaustive list:

- Cloth, plastic, or similar material used for shade, mulch, or protection from frost or insects on a farm.
- Fertilizers (including peat, topsoil, sand used for rooting purposes, peatmoss, compost, and manure, but not fill dirt), insecticides, fungicides, pesticides, and weed killers used for application on or in the cultivation of crops, groves, home vegetable gardens, and commercial nurseries.
- Generators purchased, rented, or leased for exclusive use on a poultry farm. See the exemption category provided for power farm equipment, as defined in Section 212.02(30), F.S., which includes generators, motors, and similar types of equipment.
- Insecticides and fungicides, including disinfectants, used in dairy barns or on poultry farms for the purpose of protecting cows or poultry or used directly on animals, as provided in Section 212.08(5)(a), Florida Statutes (F.S.)
- Nets, and parts used in the repair of nets, purchased by commercial fisheries.
- Nursery stock, seedlings, cuttings, or other propagative material for growing stock.
- Portable containers, or moveable receptacles in which portable containers are placed, that are used for harvesting or processing farm products.
- Seedlings, cuttings, and plants used to produce food for human consumption.
- Items that are used by a farmer to contain, produce, or process an agricultural commodity, such as: glue for tin and glass for use by apiarists; containers, labels, and mailing cases for honey; wax moth control with paradichlorobenzene; cellophane wrappers; shipping cases; labels, containers, clay pots and receptacles, sacks or bags, burlap, cans, nails, and other materials used in packaging plants for sale; window cartons; baling wire and twine used for baling hay; and other packaging materials for one time use in preparing an agricultural commodity for sale.
- Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised.
- Liquefied petroleum gas, diesel, or kerosene used to transport bees by water and in the operation of equipment used in the apiary of a beekeeper.
- Liquefied petroleum gas, diesel, or kerosene used for agricultural purposes in any tractor, vehicle, or other farm equipment that is used exclusively on a farm for farming purposes.
- Sales, purchase, rentals, leases, use, consumption, repair, and storage including replacement parts and accessories of self-propelled, power-drawn, or power-driven farm equipment, including power farm equipment used in the storage of raw products on a farm. In order for the exemption to apply, the power farm equipment must be used exclusively on a farm or in a forest in the agricultural production of crops or products as produced by agricultural industries included in Section (s.) 570.02(1), F.S. Boats and motors used exclusively for aquaculture purposes are defined in this exemption.
- Farm trailers with a sales price below \$20,000 and weighing 12,000 pounds or less for exclusive use in agricultural production, transport of farm products, or equipment as provided in Section 212.08(3), F.S. The exemption provided does not apply to the lease or rental of a trailer.
- Feed for livestock (including aquaculture products), as provided in Sections 212.02 and 212.08(7)(d), F.S.
- Other (include description and statutory citation): \_\_\_\_\_

I understand that if I use the item for any purpose other than the one I stated, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue. I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony. The exemption specified by the purchaser may be verified by calling 1(800) 352-3671. Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Purchaser’s Name \_\_\_\_\_

Purchaser’s Address \_\_\_\_\_

Name and Title of Purchaser’s Authorized Representative \_\_\_\_\_

Sales and Use Tax Certificate No. (if applicable) \_\_\_\_\_

By \_\_\_\_\_

(Signature of Purchaser or Authorized Representative)

Title \_\_\_\_\_

(Title – only if purchased by an authorized representative of a business entity)

Date \_\_\_\_\_

*Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.07(5), 212.08(3), (5)(a), (e), 212.085, 823.14(3) FS. History–New 10-7-68, Amended 1-7-70, 6-16-72, 10-18-78, 7-20-82, 4-12-84, Formerly 12A-1.87, Amended 12-13-88, 3-1-00, 6-19-01, 9-15-08, 1-17-13.*