

Name of retailer

meanor to a felony of the second degree.

Purchaser's signature

sign here

## **Texas Timber Operations Sales and Use Tax Exemption Certificate**

Commercial timber producers must use this form to claim exemption from Texas sales and use tax when buying, leasing or renting qualifying timber items they will use exclusively in the production of timber products for sale.

You cannot use this form to claim exemption from motor vehicle tax when buying motor vehicles, including trailers. To claim motor vehicle tax exemption, you must give a properly completed Texas Motor Vehicle Tax Exemption Certificate for Agricultural and Timber Operations (Form 14-319) to the vehicle's seller or dealer. You must also claim the exemption on the Application for Texas Title (Form 130-U) when titling or registering the vehicle with the local County Tax Assessor-Collector.

| Address (Street and number, P.O. Box or rout | e number)                          |                                                                                                                                                              |
|----------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| City, State, ZIP code                        |                                    |                                                                                                                                                              |
| Proper use of this certificate               | <u>e</u>                           |                                                                                                                                                              |
| should be familiar with qualify              | •                                  | rchase for exclusive use in an exempt manner. You onal use disqualifies this purchase from exemption. See                                                    |
| number and expiration date.                  | ∕ou can also accept it as a blanke | me of sale if it is properly completed with an ag/timber at certificate covering all sales made during the time this ed to produce timber products for sale. |
| Name of purchaser                            |                                    |                                                                                                                                                              |
| Address (Street and number, P.O. Box or rout | te number)                         |                                                                                                                                                              |
| City, State, ZIP code                        |                                    | Phone (Area code and number)                                                                                                                                 |
| Ag/Timber number                             | Name of person to whom nu          | mber is registered, if different than purchaser                                                                                                              |
|                                              |                                    |                                                                                                                                                              |
| This exemption certificate expires of        | n <b>Dec. 31, 2 , 0</b> , , ,      |                                                                                                                                                              |
|                                              |                                    |                                                                                                                                                              |
|                                              |                                    |                                                                                                                                                              |

This certificate should be given to the retailer. Do not send the completed certificate to the Comptroller of Public Accounts.

Purchaser's name (print or type)

Date

I understand that I am required to keep records to verify eligibility for the exemption(s) claimed and that I will be required to pay sales or

I understand that it is a criminal offense to issue an exemption certificate to the seller for taxable items that I know will be used in a manner that does not qualify for the exemptions found in Tax Code Section 151.3162. The offense may range from a Class C misde-

use tax on purchases that do not qualify for the exemption(s), in addition to any applicable interest and penalties.

## **Exempt**

These items are exempt from sales tax when purchased with a current ag/timber number for exclusive use in producing timber products for sale.

Axes Fertilizer fungicides Recycler grinders

Boards or mats used for access to Fertilizer spreaders Repair/replacement parts for commercial timber sites Front end loaders qualified equipment

Bobcats Grapples Ropes

Brush cutters Hand saws Seedlings of trees grown for Bulldozers Harnesses for tree climbing commercial timber

Chain saws Harvesters Skidders

Chain saws Harvesters Skidders
Chippers Herbicides Slasher saws

Compressors Hot saws Sprinkler systems components

Crawler carriersHydro-axesStackersDefoliantsInsecticidesStump grindersDelimbersKnuckleboomsTractors

Delimbers Knucklebooms Tractors
Desiccants Loaders Tree cutters

Ear protection devices Lubricants Tree measurement devices

Excavators Mobile yarders Tree spades
Eye protection goggles Mulching machines Welding machines

Feller bunchers Prehaulers Winches

## **Taxable**

These items DO NOT qualify for sales and use tax exemption for timber production.

- · Clothing, including work clothing, safety apparel and shoes
- Computers and computer software used for any purposes other than timber production
- Furniture, home furnishings and housewares
- Golf carts, dirt bikes, dune buggies and go-carts
- · Guns, ammunition, traps and similar items
- Materials used to construct roads or buildings used for shelter, housing, storage or work space (examples include general storage barns, sheds or shelters)
- Motor vehicles and trailers\*
- Taxable services such as nonresidential real property repairs or remodeling, security services and waste removal

Tax Help: www.comptroller.texas.gov/taxhelp • Window on State Government: www.comptroller.texas.gov
Tax Assistance: 1-800-252-5555

Sign up to receive email updates on the Comptroller topics of your choice at www.comptroller.texas.gov/subscribe.

<sup>\*</sup> See www.comptroller.texas.gov/taxinfo/agriculture.