

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 commercial timber sites	Fertilizer spreaders	Repair/replacement parts for qualified equipment
Bobcats	Front end loaders	Ropes
Brush cutters	Grapples	Seedlings of trees grown for commercial timber
Bulldozers	Hand saws	Skidders
Chain saws	Harnesses for tree climbing	Slasher saws
Chippers	Harvesters	Sprinkler systems components
Compressors	Herbicides	Stackers
Crawler carriers	Hot saws	Stump grinders
Defoliant	Hydro-axes	Tractors
Delimbers	Insecticides	Tree cutters
Desiccants	Knucklebooms	Tree measurement devices
Ear protection devices	Loaders	Tree spades
Excavators	Lubricants	Welding machines
Eye protection goggles	Mobile yarders	Winches
Feller bunchers	Mulching machines	
	Prehaulers	

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

* See www.comptroller.texas.gov/taxinfo/agriculture.

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.