



Texas Agricultural Tax Exemptions

The items listed below are exempt from sales tax if used exclusively for agricultural purposes. A properly completed exemption certificate must be issued for the tax-free purchase of the items.

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| Air tanks | Ensilage cutters | Manure spreaders |
| Augers | Farm machinery and repair
or replacement parts | Milking equipment |
| Bale transportation equipment | Farm tractors | Mowers, hay & rotary blade |
| Baler twine | Farm wagons | Pickers |
| Baler wrap | Farrowing houses
(portable & crates) | Planters |
| Balers | Feed carts | Poultry feeders |
| Binders | Feed grinders | Poultry house equipment |
| Brush hogs | Feeders | Pruning equipment |
| Bulk milk coolers | Fertilizer distributors | Rollbar equipment |
| Bulk milk tanks | Foggers | Rollers |
| Calf weaners and feeders | Forage boxes | Root vegetable harvesters |
| Cattle currying
and oiling machines | Forage harvesters | Rotary hoes |
| Cattle feeders | Fruit graters | Seed cleaners |
| Chain saws used for clearing
fence lines and pruning
orchards | Fruit harvesters | Shellers |
| Choppers | Grain binders | Silo unloaders |
| Combines | Grain bins | Soilmovers used to grade
farmland |
| Conveyors | Grain drills | Sorters |
| Corn pickers | Grain elevators (portable) | Sowers |
| Corral panels | Grain handling equipment | Sprayers |
| Cotton pickers, strippers | Greases, lubricants & oils | Spreaders |
| Cow stalls | Harrows | Squeeze chutes |
| Crawlers – tractors | Head gates | Stalls |
| Crushers | Hoists | Stanchions |
| Cultipackers | Husking machines | Subsoilers |
| Discs | Hydraulic fluid | Threshing machines |
| Drags | Hydro-coolers | Tillers |
| Dryers | Implements of husbandry | Tires for exempt equipment |
| Dusters | Incubators | Vacuum coolers |
| Egg handling equipment | Irrigation equipment | Vegetable graders |
| | Manure handling equipment | Vegetable washers |
| | | Vegetable waxers |

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