



# Texas Agricultural Tax Exemptions

Susan Combs | Texas Comptroller of Public Accounts

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.

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

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