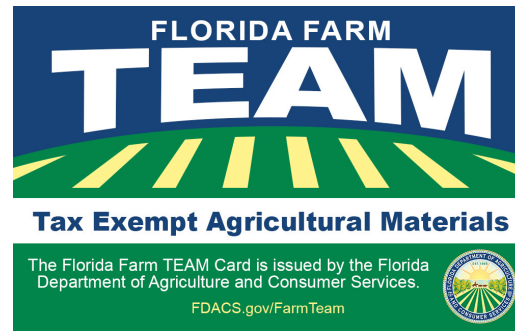


- Fencing materials, including wooden and electric fencing and corral panels, used to construct or repair permanent or temporary fencing used to contain cattle.
- Hog wire and barbed wire fencing, including gates and materials used to construct or repair such fencing, used in agricultural production on lands classified as agricultural lands (under s. 193.461 F.S.).
- Portable containers, or movable receptacles in which portable containers are placed, used for processing farm products.
- Stakes used by a farmer to support plants during agricultural production.

### **SEED AND STOCK**

- Field, Garden and Flower Seeds (these can be purchased tax exempt without presenting an exemption certificate or team card).
- Nursery stock, seedlings, cuttings, or other propagative material for growing stock.
- Seedlings, cuttings, and plants for producing food for human consumption.

Additional information on agricultural sales tax exemptions can be found in Florida Statutes *Chapter 212.08 S.*



The Florida Farm TEAM Card is issued by the Florida Department of Agriculture and Consumer Services.

Visit [FDACS.gov/FarmTeam](http://FDACS.gov/FarmTeam) for more information.



# **Agricultural Sales Tax Exemptions in Florida**



This pamphlet contains a list of agricultural tax exemptions that may be claimed using the Florida Farm TEAM Card provided the items are purchased for the authorized tax-exempt purpose.

## **EQUIPMENT AND TOOLS**

- Farm trailers for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm products to another.
- Irrigation equipment, including replacement parts and accessories, for use exclusively on a farm or in a forest in the agricultural production of crops or products produced by the agricultural industries included in sections 570.02(1) and 581.217, F.S.; or for fire prevention and suppression in connection with such crops (the exemption also applies to leases and rentals of irrigation equipment).
- Power farm equipment, including replacement parts and accessories, for use exclusively on a farm or in a forest in the agricultural production of crops or products produced by the agricultural industries included in sections 570.02(1) and 581.217, F.S.; or for fire prevention and suppression in connection with such crops (the exemption also applies to leases and rentals of power farm equipment).

## **FEED**

- Feed for poultry, ostriches, and livestock, including aquaculture, racehorses and dairy cows.

## **FUEL AND ELECTRICITY**

- Butane gas, propane gas, natural gas and all other forms of liquefied petroleum gasses.

- for use in any tractor, vehicle, or other farm equipment which is used exclusively on a farm or for processing farm products on the farm.
- for use in any tractor, vehicle, or other farm equipment that is used directly or indirectly for the production, packing, or processing of aquacultural products as defined in s. 597.0015.
- for use transporting bees by water and operating equipment used in the apiary of a beekeeper.
- Electricity used directly or indirectly for production, packing, or processing of agricultural products on the farm inclusive of the raising of aquaculture products as defined in s. 597.0015, or used directly or indirectly in a packinghouse. This exemption applies only if the electricity used for the exempt purposes is separately metered. "Packinghouse" refers to any building or structure where fruits, vegetables, or meat from cattle or hogs or fish is packed or otherwise prepared for market or shipment in fresh form for wholesale distribution.
- Generators purchased, rented, or leased for exclusive use on a poultry farm.
- Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised.

## **MATERIALS AND PRODUCTS**

- Aquaculture health products for use by aquaculture producers, as defined in

s. 597.0015, to with the purpose to prevent or treat fungi, bacteria, and parasitic diseases.

- Animal health products that are administered to, applied to, or consumed by livestock or poultry with the purpose to alleviate pain, cure or prevent sickness, disease, or suffering.
  - Animal Health Products include, but are not limited, to antiseptics, absorbent cotton, gauze for bandages, lotions, vaccines, vitamins, and worm remedies.
- Cellophane wrappers, glue for tin and glass (apiarists), mailing cases for honey, shipping cases, window cartons, and bailing wire and tine used for bailing hay, used by a farmer to contain, produce, or process an agricultural commodity.
- Cloth, plastic, and other similar materials used for shade, mulch, or protection from frost or insects on a farm.
- Disinfectants, fertilizers, insecticides, pesticides, herbicides, fungicides, and weed killers:
  - used for application on crops or in groves (including commercial nurseries and home vegetable gardens).
  - used in dairy barns or on poultry farms for the purpose of protecting poultry or livestock.
  - used directly on poultry or livestock.
  - Fertilizers include peat, topsoil, sand used for rooting purposes, peatmoss, compost, and manure, but not fill dirt.