

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.

Name of retailer		
Address (Street and number, P.O. Box or route n	umber)	
City, State, ZIP code		
Proper use of this certificate		
•	g items. Any non-timber or pe	purchase for exclusive use in an exempt manner. You ersonal use disqualifies this purchase from exemption. See ms.
number and expiration date. You	u can also accept it as a blan	e time of sale if it is properly completed with an ag/timber liket certificate covering all sales made during the time this used to produce timber products for sale.
Name of purchaser		
Address (Street and number, P.O. Box or route n	umber)	
City, State, ZIP code		Phone (Area code and number)
Ag/Timber number		number is registered, if different than purchaser
This exemption certifcate expires on	Dec. 31, 2 0	
		the exemption(s) claimed and that I will be required to pay sales or tion to any applicable interest and penalties.
I understand that it is a criminal offer	ense to issue an exemption certi	ificate to the seller for taxable items that I know will be used in a

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

manner that does not qualify for the exemptions found in Tax Code Section 151.3162. The offense may range from a Class C misde-

Purchaser's name (print or type)

Date

## 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
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

Excavators Mobile yarders Tree spaces

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

<sup>\*</sup> See www.comptroller.texas.gov/taxes/ag-timber/.