



**LOUISIANA**  
**DEPARTMENT**  
**of REVENUE**

## Agricultural Machinery and Equipment

Sales Tax Exemption Certificate  
*Louisiana Revised Statute 47:305.3(A) and (B)*

**For questions about this form, please contact:**

Louisiana Department of Revenue  
Taxpayer Compliance - SES  
Phone: (855) 307-3893  
Email: [Commercial.farmer@la.gov](mailto:Commercial.farmer@la.gov)

**Purchasers must be certified by Louisiana Department of Revenue, and a copy of the approved Form R-1091, *Commercial Farmer Certification*, must be attached to this exemption certificate to certify the purchaser's exempt status. Please see additional information on the instruction sheet.**

Purchaser Information			
Commercial Farm/Farmer	Certification No.	Certification Expiration Date (mm/dd/yyyy)	
Commercial Farm Location Address	City	State	ZIP
Mailing Address	City	State	ZIP
Contact Number	Email Address		

Item Purchased			
Description of Farm Equipment	Purchase Price	Invoice Number	Date of Purchase (mm/dd/yyyy)

X	Please select the exemption category that describes the item purchased.	Applicable Sales Tax Exemption
<input type="checkbox"/>	Rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, hay balers, and attachments and sprayers (This exemption includes all implements that may attach to a rubber tired tractor.)	100% of first \$150,000 of sales price
<input type="checkbox"/>	Clippers, cultivators, discs, plows, and spreaders	100% of first \$150,000 of sales price
<input type="checkbox"/>	Irrigation wells, drives, motors, and equipment	100% of first \$150,000 of sales price
<input type="checkbox"/>	Polyroll tubing for commercial farm irrigation	100% of first \$150,000 of sales price
<input type="checkbox"/>	Other farm implements and equipment used for agricultural purposes in the production of food and fiber	100% of first \$150,000 of sales price
<input type="checkbox"/>	On-the-farm facilities used to dry or store grain or any materials used to construct such on-the-farm facilities	100% of first \$150,000 of sales price
<input type="checkbox"/>	Agricultural fencing materials including gates, hog wire, barbed wire, lumber, steel posts or rails, nails, screws, hinges, premixed concrete dry mortar, and electric agricultural fencing components. Purchases must be used to fence agricultural livestock.	100% of the full sales price

**Notice to Dealer: Report this sale as an allowable deduction on Schedule A of your sales tax return, as either "First \$150,000 of the sales price of farm equipment sold to commercial farmers and agricultural facilities" or "Sales of agricultural fencing materials to farmers." This form is valid until December 31, 2030.**

Under penalties of perjury, I declare that I have examined this exemption certificate, and to the best of my knowledge and belief, it is true, correct, and complete.

Authorization	
Name (Commercial Farmer or Authorized Agent)	Title
Signature	Date (mm/dd/yyyy)

### Caution

The seller is responsible for properly administering this sales tax exemption, and the seller may be held liable for payment of the sales tax if the exemption certificate is improperly accepted for equipment that clearly does not qualify for exemption under the statute.

## INSTRUCTIONS

### **Agricultural Machinery and Equipment**

Louisiana Revised Statute 47:305.3(A) and (B) provides commercial farmers a sales tax exemption for agricultural machinery and equipment purchases. Agricultural machinery and equipment is defined as (1) the first \$150,000 of the sales price of farm equipment and (2) the sales price of agricultural fencing materials. Lists of qualifying farm equipment and agricultural fencing materials are provided below. The purchaser must complete Form R-1060, *Farm Equipment Sales Tax Exemption Certificate*, and attach a copy of their Louisiana Department of Revenue approved Form R-1091, *Commercial Farmer Certification*, to be exempted from state sales tax on the sales price of the items listed below. Purchasers who cannot produce an approved Form R-1091 will not receive the exemption from state sales/use tax.

#### **Qualifying farm equipment includes the following:**

1. Rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, hay balers, and attachments and sprayers; includes all attachments and implements that go on a rubber tired tractor
2. Clippers cultivators, discs, plows, and spreaders
3. Irrigation wells, drives, motors, and equipment
4. Polyroll tubing used for commercial farm irrigation
5. Other farm implements and equipment used for agricultural purposes in the production of food and fiber
6. On-the-farm facilities used to dry or store grain or any materials used to construct such on the farm facilities

#### **Agricultural Fencing materials include the following:**

1. Gates
2. Hog wire fencing and barbed wire fencing
3. Lumber or steel used as posts or rails
4. Nails, screws, hinges
5. Concrete consisting of premixed dry mortar
6. Electric fence wire, insulated posts, power sources, grounding systems, warning signs, and other components of electric agricultural fencing

### **Commercial Farmers as Manufacturers**

Louisiana Revised Statute 47:305.5 provides a state sales tax exemption for purchases, sales, and leases or rentals of qualified manufacturing machinery or equipment. Louisiana Revised Statute 47:305.5(A)(4) defines “manufacturing for agricultural purposes” to mean the production, processing, and storing of food and fiber and the production, processing, and storing of timber. Qualified purchasers who are engaged in the production of agricultural goods and would like to purchase equipment over \$150,000 tax-free must complete Form R-1070, *Application for Certification as a Manufacturer for the Purpose of the Sales/Use Tax Exclusion for Manufacturing Machinery and Equipment*, to receive Form R-1071, *Manufacturer’s Exemption Certificate*.

Qualified purchasers who are engaged in logging and timber tract operations must complete Form R-1060 and attach a copy of their approved Form R-1071.

Certified commercial farmers who are also approved agricultural manufacturers may elect to use either Form R-1071 or R-1060 or a combination of the two exemption certificates. Qualifying purchases will be subject to zero percent state sales tax.

### **Farm Equipment Repairs**

Louisiana Revised Statute 47:305.3 does not provide an exemption from sales tax on parts or labor used in the repair or modification of qualifying farm equipment.