

Tax Information Publication

TIP

No: **22A01-15**

Date Issued: June 29, 2022

Exemptions for Fencing and Trailers Used in Agricultural Production

Effective July 1, 2022, hog wire and barbed wire fencing used in agricultural production on lands classified as agricultural lands under section (s.) 193.461, Florida Statutes (F.S.), are exempt from Florida sales tax. Also exempt are gates and materials used to build or repair hog wire or barbed wire fencing.

Materials used to construct or repair hog wire and barbed wire fencing means those materials that are incorporated into and become a component part of the constructed or repaired fencing, such as:

- welded or barbed wire;
- hog or barbed wire fence rolls;
- lumber or steel for posts or rails;
- nails, screws, hinges; and
- concrete consisting of premixed dry mortar or other components.

Effective July 1, 2022, a trailer purchased by a farmer 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 is exempt from Florida sales tax. The exemption applies even if the trailer is licensed for highway use under Chapter 320, Florida Statutes. The exemption does not apply to the lease or rental of a trailer.

"Agricultural production" means the production of plants and animals useful to humans, including the preparation, planting, cultivating, or harvesting of these products or any other practices necessary to accomplish production through the harvest phase, including storage of raw products on a farm. The term includes aquaculture, horticulture, floriculture, viticulture, forestry, dairy, livestock, poultry, bees, and any and all forms of farm products and farm production.

Exemption Certificate Required

These exemptions are not allowed unless the purchaser furnishes the seller with a signed exemption certificate stating the item(s) purchased is for the designated use in agricultural production. A suggested exemption certificate that includes these two new exemptions is attached.

References: Section 23, Chapter 2022-97, Laws of Florida; Sections 193.461 and 212.08(3)(b) and (5)(a), Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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Suggested Purchaser's Exemption Certificate Items for Agricultural Use or for Agricultural Purposes and Power Farm Equipment

This is to certify that the items identified below, purchased on or after	(date) from
(Selling Dealer's Business Name) are purchased, le	eased, licensed,
or rented for the following purpose as checked in the space provided. This is not intend	ed to be an
exhaustive list.	
() Hog wire and barbed wire fencing, including gates and materials used to constru	uct or repair
such fencing, used in agricultural production on lands classified as agricultural lands ur	ider section
193.461, Florida Statutes. Materials used to construct or repair hog wire and barbed wi	re fencing
means those materials that are incorporated into and become a component part of the	constructed or
repaired fencing, such as: welded or barbed wire; hog or barbed wire fence rolls; lumber	er or steel for
posts or rails; nails, screws, hinges; and concrete consisting of premixed dry mortar or	other
components.	
() A trailer purchased by a farmer that is used exclusively in agricultural production	or to transport
farm products from the farmer's farm to the place where the farmer transfers ownership	of the farm
products to another. This exemption does not apply to the lease or rental of a trailer. The	ne exemption is
not forfeited by using the trailer to transport the farmer's equipment.	
() Cloth, plastic, or similar material used for shade, mulch, or protection from frost	or insects on a
farm.	
() Fertilizers (including peat, topsoil, sand used for rooting purposes, peatmoss, co	mpost, and
manure, but not fill dirt), insecticides, fungicides, pesticides, and weed killers used for a	pplication on or
in the cultivation of crops, groves, home vegetable gardens, and commercial nurseries.	
() Generators purchased, rented, or leased for exclusive use on a poultry farm. Se	e the exemption
category provided for power farm equipment, as defined in section 212.02(30), Florida	Statutes, which
includes generators, motors, and similar types of equipment.	
() Insecticides and fungicides, including disinfectants, used in dairy barns or on po	ultry farms for
the purpose of protecting cows or poultry or used directly on animals, as provided in se	ction
212.08(5)(a), Florida Statutes.	
() Animal health products that are administered to, applied to, or consumed by live	stock or poultry
to alleviate pain or cure or prevent sickness, disease, or suffering, as provided in section	n 212.08(5)(a),
Florida Statutes.	
() Aquaculture health products to prevent or treat fungi, bacteria, and parasitic dise	eases, as
provided in section 212.08(5)(a), Florida Statutes. I certify that I am engaged in the pro-	duction of
aquaculture products and certified under section 597.004, Florida Statutes.	

() Nets, and parts used in the repair of nets, purchased by commercial fisheries.

() Nursery stock, seedlings, cuttings, or other propagative material for growing stock.
() Portable containers, or moveable receptacles in which portable containers are placed, that are
used for harvesting or processing farm products.
() Seedlings, cuttings, and plants used to produce food for human consumption.
() Stakes used to support plants during agricultural production.
() Items that are used by a farmer to contain, produce, or process an agricultural commodity, such
as: glue for tin and glass for use by apiarists; containers, labels, and mailing cases for honey; wax moth
control with paradichlorobenzene; cellophane wrappers; shipping cases; labels, containers, clay pots
and receptacles, sacks or bags, burlap, cans, nails, and other materials used in packaging plants for
sale; window cartons; baling wire and twine used for baling hay; and other packaging materials for one
time use in preparing an agricultural commodity for sale.
() Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers
are raised.
() Liquefied petroleum gas, diesel, or kerosene used to transport bees by water and in the
operation of equipment used in the apiary of a beekeeper.
() Liquefied petroleum gas, diesel, or kerosene used for agricultural purposes in any tractor,
vehicle, or other farm equipment that is used exclusively on a farm for farming purposes.
() Butane gas, propane gas, natural gas, or other form of liquefied petroleum gas used in a tractor,
vehicle, or other farm equipment used directly or indirectly for the production, packing, or processing of
aquacultural products, whether on or off the farm.
() Power farm equipment or irrigation equipment for exclusive use in the agricultural production of
crops or products, as produced by those agricultural industries included in sections 570.02(1) and
581.217, Florida Statutes, or
() Power farm equipment or irrigation equipment for exclusive use in fire prevention and
suppression work for such crops or products, as produced by those agricultural industries included in
sections 570.02(1) and 581.217, Florida Statutes, or
() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation
equipment for exclusive use in the agricultural production of crops or products, as produced by those
agricultural industries included in sections 570.02(1) and 581.217, Florida Statutes, or
() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation
equipment for exclusive use in fire prevention and suppression work for such crops or products, as
produced by those agricultural industries included in sections 570.02(1) and 581.217, Florida Statutes.
() Other (include description and statutory citation):

I understand that if I use the item for any purpose other than the one I stated, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third-degree felony.

The exemption specified by the purchaser may be verified by calling (850) 488-6800, Monday through Friday (excluding holidays).

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.