

IMPORTANT SALES TAX NOTICE

AGRICULTURAL EXEMPTION CERTIFICATES

MUST NOT BE USED

FOR THE FOLLOWING TAXABLE ITEMS

1. Wearing apparel including boots, gloves, rainwear, etc.
2. Appliances such as refrigerators, freezers, mixers, stoves, washing machines, fans, air conditioners.
3. Hand tools, hammers, saws, chisels, wrenches, etc.
4. Power tools such as chain saws, drills, welders, lathes, etc.
5. Lawn or garden equipment such as garden tractors, roto tillers, rakes, shovels, lawnmowers.
6. Any motor vehicle to be licensed for highway use.
7. Building material or building hardware such as lumber, cement, nails, plywood, brick, paint.
8. Fencing material or tools such as fence, gates, posts, fence stretchers or electric fence chargers.
9. Plumbing, electrical supplies and accessories, pumps.
10. Horses, ponies or donkeys not used as draft animals in the production of agricultural products.
11. Food for above non-exempt horses, ponies, etc.
12. Fertilizer, pesticides, herbicides or seeds to be used for gardens and lawns.
13. Field tile or culverts.
14. Silos, storage bins or tanks.
15. Graders, ditchers, front end loaders or similar equipment.
16. Repair or replacement parts for any of the above items.

**SALES TAX ON THE ABOVE ITEMS MUST BE COLLECTED BY
THE MERCHANT AT THE TIME OF SALE.**

**SALES TAX DIVISION
INDIANA DEPARTMENT OF REVENUE**