

KANSAS DEPARTMENT OF REVENUE  
**AGRICULTURAL EXEMPTION CERTIFICATE**

466318

Seller Name: \_\_\_\_\_

Seller Address: \_\_\_\_\_  
Street City State Zip Code

Purchaser Name: \_\_\_\_\_

Purchaser Address: \_\_\_\_\_  
Street City State Zip Code

Provide a description of tangible property or services purchased: \_\_\_\_\_

**PART A (required) - QUALIFYING EXEMPTION**

Check all that apply.

- Property purchased is an ingredient or component part. Complete Part D. [see K.S.A. 79-3606(m)]
- Property purchased is consumed in production. Complete Part D. [see K.S.A. 79-3606(n)]
- Property purchased is propane for agricultural use. Complete Part D. [see K.S.A. 79-3606(w)]
- Property purchased is farm machinery and equipment or aquaculture machinery and equipment, repair and replacement parts therefor or services performed in repair and maintenance of such machinery and equipment, which will be used exclusively in farming, ranching, or aquaculture production. If property is a work-site utility vehicle. Complete Part C. [see K.S.A. 79-3606(t)]
- Property purchased is seed, tree seedling, fertilizer, insecticide, herbicide, germicide, pesticide, fungicide, or services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use. Complete Part D. [see K.S.A. 79-3606(mm)]
- Property purchased is tangible personal property or services necessary to construct, reconstruct, repair, or replace any fence that is used to enclose land devoted to agricultural use. Complete Part B. [see K.S.A. 79-3606d(b)]

**PART B - FENCING**

Location of agriculture land: \_\_\_\_\_  
City State Zip Code County

Name of agricultural landowner or operator: \_\_\_\_\_

- By checking this box, I certify that I have read the instructions included on the back of this form and the tangible personal property or services purchased will be used to enclose land which is devoted to agricultural use only and I acknowledge that any tangible personal property or service purchased which is not used exclusively to enclose land devoted for agricultural use is subject to Kansas sales tax. Complete Part D.

**PART C - WORK-SITE UTILITY VEHICLE**

Confirm that the purchased vehicle has all the following specifications.

- Vehicle is **NOT** less than forty-eight (48) inches in width
- Vehicle's unladen weight, including fuel, is more than eight hundred (800) pounds
- Vehicle is equipped with four or more non-highway tires
- Vehicle is equipped with bench or bucket type seating
- Vehicle is equipped with bed or cargo box for hauling materials

*All five boxes must be checked for the vehicle to qualify for the agricultural exemption.*

Select all activities the vehicle will be used for:

- Farming       Ranching       Agriculture

Describe how the vehicle will be used in each activity selected above: \_\_\_\_\_

- By checking this box, I certify that I have read the instructions included on the back of this form and the vehicle purchased will be used **exclusively** in farming, ranching, or aquaculture production and that using the vehicle in any other activity, such as hunting or other recreational purposes, subjects the vehicle to Kansas sales tax. Complete Part D.

**PART D (required) - CERTIFICATION FOR ALL PURCHASERS INCLUDING CONTRACTORS**

I declare under penalty of perjury under the law of the State of Kansas that the foregoing is true and correct and that I have read the guidance included on the back of this form. I further understand that in the event the property so purchased is not used in accordance with the exemption checked above, I may be liable for any Kansas sales tax owed and any applicable penalties and interest.

Signature \_\_\_\_\_ Print Name \_\_\_\_\_ Date \_\_\_\_\_

- Check this box and sign above as a purchaser, if you are a contractor purchasing materials (tangible personal property) for fencing used to enclose land devoted to agricultural purposes.

# **AGRICULTURAL EXEMPTION INSTRUCTIONS**

## **GENERAL INSTRUCTIONS**

All purchasers must complete Part A and Part D of the form. Part B and Part C are only required to be completed, if applicable to the items being purchased. Sellers/retailers should retain a completed copy of this certificate in their records for at least three years from the date of sale.

## **PART A**

### **Ingredient or Component Part**

Exempt: wheat, corn, milo, soybean, sunflower seed used to produce these crops; feed for beef or dairy cattle, sheep, and hogs; ground grain for chickens in a poultry or egg-laying operation; food for aquatic plants and animals (fish); baler twine, baler wire, and bale wrap which is used on hay that will be resold or used in a livestock production operation.

Taxable: bedding plants and seeds for a home garden; or food for pets and pleasure animals.

### **Consumed in Production**

Exempt: insecticide, herbicides, fungicides, fumigants, germicides, pesticides, and other chemicals used in growing agricultural crops for resale or used in the processing or storage of fruit, vegetables, feeds, seeds, and grains; antibiotics, biologicals, pharmaceuticals, vitamins, minerals, and like products which are fed, injected, or otherwise applied to livestock for sale; off-road diesel fuel, oil, and oil additives consumed by farm machinery and equipment; LP gas for agricultural use.

Taxable: insecticides and the like purchased for use in a home garden; antibiotics, vitamins purchased for pets or pleasure animals; fuels, oils, for passenger vehicles, vehicles tagged for road or highway use, and all-terrain vehicles (ATV).

### **Propane for Agricultural Use**

Exempt: propane used to operate farm machinery and equipment.

Taxable: propane for non-agricultural purposes, including but not limited to, barbecue grills, campers, RVs, passenger vehicles, vehicles tagged for road or highway use, and all-terrain vehicles (ATV).

### **Farm, Ranch, or Aquaculture Machinery and Equipment**

**Note** – to qualify for the farm, ranch, or aquaculture machinery and equipment exemption, the machinery or equipment must be used **exclusively** in farming, ranching, or aquacultural production. Farming or ranching includes the operation of a feedlot, nursery, or Christmas tree farm, and farm or ranch work for hire. The exemption applies to the rental, lease, or purchase of the machinery or equipment, as well as the parts and labor purchased to repair or maintain the machinery or equipment.

Exempt: combines, discs, farm tractors, harrows, hay balers, irrigation and milking equipment, planters, plows, tillers, qualifying work-site utility vehicles (see Part C instructions), and precision farming equipment.

Taxable: air compressors, tanks, passenger vehicles, vehicles tagged for road or highway use, all-terrain vehicles (ATV), barn ventilators, building and electrical materials, construction and similar heavy equipment used for building, road or land improvements, garden hoses, grain bins, hand tools, lawnmowers, silos, water and gas wells, welding equipment, and any equipment that becomes a part of a building, facility, or land improvement.

### **Prevention of Soil Erosion**

Exempt: seeds and tree seedlings, fertilizers, insecticides, herbicides, germicides, pesticides, fungicides, and services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use.

**Fencing for Agricultural Land** – see instructions for Part B

## **PART B**

Effective July 1, 2022, purchasers, which includes contractors, may use this certificate to purchase tangible personal property necessary to construct, reconstruct, repair, or replace any fence used to enclose land devoted to agriculture use exempt from Kansas sales tax. The location of the agricultural land is the location of the land where the fence will be constructed, reconstructed, repaired, or replaced.

Exempt: barbed wire, T-posts, concrete mix, post caps, T-post clips, screw hooks, nails, staples, gates, electric fence posts, electric insulators, and electric fence chargers.

## **PART C**

The retail sale of a "work-site utility vehicle" may be exempt from Kansas sales tax, if it meets all statutory requirements. To be considered a "work-site utility vehicle", the vehicle must be equipped with a bed or cargo box for hauling materials. Additionally, the vehicle must be used **exclusively** in farming, ranching, or aquaculture production. If the vehicle is used for any purpose other than farming, ranching or aquaculture production, such as, hunting, trail riding, fishing, mudding, transporting persons, or any recreational purpose, the purchase of the vehicle is subject to Kansas sales tax.

## **PART D**

By signing this part of the form, you are declaring that under penalty of perjury under the law of the State of Kansas that the information provided in the form is true and correct and that you have read these instructions and further understand that in the event the property or service so purchased is not used in accordance with the exemption claimed, you may be liable for any Kansas sales tax owed and any applicable penalties and interest. Contractors are considered purchasers and must sign this form.