

NT -- Hay racks
NT -- Hay rakes
NT -- Hay tedders
NT -- Hay windrowers
T -- Heaters for milk house, including water heaters
NT -- Herbicides
NT -- Hog feeders
NT -- Hoof trimmers for productive animals
NT -- Hormones for productive animals
T -- Horse racing, riding
NT -- Husking machines
T -- Hydraulic hoist installed on a licensed vehicle
NT -- Hydraulic hoist installed on a nonlicensed vehicle
NT -- Ice
NT -- Incubators
NT -- Insecticides for use on crops
NT -- Irrigation pipes and pumps
T -- Lanterns
NT -- Light bulbs for chicken coops
T -- Light bulbs for general lighting
NT -- Lime
NT -- Litter for productive animals
NT -- Livestock
T -- Log splitters and timber equipment
T -- Lumber
T -- Maintenance facilities including tools, machinery and equipment to maintain machinery, equipment or property
NT -- Manure handling equipment, including, but not limited to, spreaders, front end loaders and scrapers
NT -- Manure storage tanks
NT -- Medicines, serums and solutions used in the care of productive animals
T -- Milk cans
NT -- Milk strainers, strainer discs and towels
T -- Milk strainer dispensers, strainer discs dispensers and towel dispensers
NT -- Milk tanks, bulk
NT -- Milking machines, including piping
NT -- Mowers, hay
NT -- Mulches
NT -- Mushroom equipment, machines and parts
T -- Mushroom houses
T -- Nails
NT -- Nests, poultry (portable)
NT -- Nursery equipment, machines and parts
T -- Office supplies and equipment
T -- Oilers

NT -- Pails
T -- Paint and paint supplies, general use
NT -- Paint and paint supplies for use on exempt equipment
NT -- Pallets and pallet box
NT -- Paper towels for washing udders of cattle
NT -- Peat moss
NT -- Pens, portable
NT -- Pesticide
T -- Pet food
NT -- Picking equipment
NT -- Pipes to supply water to barn or to water productive animals or crops
NT -- Pitchfork
NT -- Planters
NT -- Plants
NT -- Plows
T -- Post hole diggers
T -- Potato washing and waxing machines
NT -- Poultry house equipment, including, but not limited to, nests, feeders and waterers
NT -- Productive animals
NT -- Pruning equipment
NT -- Pumps for use in watering productive animals or in farm irrigation
T -- Radios
NT -- Refrigerators or cooling tanks used to store and preserve farm products
T -- Road maintenance equipment
NT -- Rodenticides
NT -- Root planters
NT -- Rotary hoes
NT -- Sacks and bags when used as wrapping supplies
T -- Safety equipment, unless worn by production personnel
NT -- Salt blocks for use by productive animals
T -- Sanders
NT -- Saw dust and wood chips used for animal bedding
T -- Scales
NT -- Seeds and seeders
NT -- Semen used for the breeding of productive animals
NT -- Serums for use on productive animals
NT -- Shovels
NT -- Silage unloader
NT -- Silos
T -- Snow plows and equipment
NT -- Soil conditioners
NT -- Sprayers used to clean eggs, chickens, etc., prior to packaging
NT -- Stalls for productive animals

NT -- Stanchions
NT -- Steel bodies mounted on farm wagons to dry hay by portable dryers
NT -- Stone pickers
NT -- Storage tanks for manure
T -- Stud fees except where the animals are directly used in farm operations
T -- Tanks, fuel oil
NT -- Tarpaulins to protect or preserve farm products
NT -- Threshers
NT -- Tires
T -- Tire spreaders
NT -- Tires used on agricultural implements
T -- Tires used on nonagricultural implements
NT -- Tobacco seed and tobacco paper
T -- Toilets, field
T -- Tools
NT -- Top soil
NT -- Tractors and accessories
NT -- Trough
NT -- Tubs
NT -- Twine
NT -- Vaccines for productive animals
NT -- Ventilation fans and equipment
NT -- Veterinarian services for productive animals
NT -- Washers, fruit, vegetable and egg
T -- Water heater for cleaning dairy equipment and supplies
NT -- Watering devices
NT -- Waxers for fruits and vegetables, except potatoes
NT -- Weaners for productive animals
NT -- Weed spray used to protect farm crops
T -- Welding equipment
NT -- Welding rods for use in repairing exempt farm equipment
NT -- Wheelbarrows
T -- Windows
NT -- Wire for bailing
T -- Wire for fencing
T -- Wood stoves
T -- Wrenches for maintenance activities
NT -- Wrapping supplies and containers which are nonreturnable and used to deliver self-produced farm products

NOTES: _____

 2029 _____

FARMING INFORMATION

SALES & USE TAX

85th Legislative District

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(570) 837-0052

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Prepared or Compiled Using
Government Resources

Dear Farmer:

Here in Pennsylvania we are blessed with the nation's largest rural population and some of the world's most productive farms. Recognizing those assets, the Commonwealth has made special provisions to minimize state tax burdens on farmland.

Please review this brochure to better understand what provisions have been made to protect farms in Pennsylvania.

I think you will agree that a great deal has been done to help protect our farms and farmers from the burdens of taxation. If you have any questions concerning the information in this publication, please contact the Department of Agriculture's Bureau of Farmland Protection (717) 783-3167, or the Department of Revenue (717) 787-8201.

List of Taxable and Nontaxable Items

T - Taxable - Items that are **not** normally used directly in farming.

NT - Nontaxable - Items that **are** normally used directly in farming.

NOTE: Items not normally used directly in farming, but purchased tax free, should have a statement on the invoice in addition to the exemption certificate, reflecting the reason for the exemption.

This list is not all inclusive, and will be updated on a regular basis. If you have suggestions or comments regarding this list, please contact the Directors Office, Bureau of Business Trust Fund Taxes, Dept. number 280900, Harrisburg, PA 17105 or call (717) 783-5471.

NT -- Air compressors
NT -- Air conditioning, if used to preserve farm products prior to packaging--Taxable if use primarily for the comfort of farm personnel or to preserve the farm product after the final packaging operation
NT -- Air tanks
NT -- Alternator (auxiliary) if used to operate farm equipment
NT -- Anhydrous ammonia tanks and fittings
NT -- Artificial insemination equipment and supplies if used for the breeding of productive animals
NT -- Augers
NT -- Balers
NT -- Barn cleaners
NT -- Bedding for productive animals
NT -- Beekeeper supplies, and equipment including, but not limited to, bees, beehives, and wax foundations
NT -- Binders
NT -- Blacksmith services, if horse used directly in farming
NT -- Blankets when used to preserve the health of productive animals
NT -- Blowers
NT -- Boarding of animals
NT -- Boots
NT -- Brooders
T - Brooms, general cleanliness
NT -- Brooms, used to clean mushroom beds
T - Buckets
NT -- Buckets, for handling farm products
T - Building supplies, including, but not limited to, materials to build barns
NT -- Bulbs for planting
T -- Cabinets
NT -- Cabs installed on farm tractors
NT -- Calf weaners
NT -- Cans, feeding
NT -- Cattle currying and oiling machines
NT -- Cattle feeders
NT -- Cattle chutes, if portable
NT -- Cement, if used to construct liquid manure pits, silo flooring and foundations for exempt machinery and equipment
T -- Cement, if used for other than above
T -- Chain hoists, used as maintenance equipment
T -- Chain saws--Chain saws are considered nontaxable only if used by a sawmill operator or planing mill operator for the purpose of cutting or hauling logs.

NT -- Chemicals used for pest control or to clean and sterilize exempt farm equipment
NT -- Chicken pickers
NT -- Cleaners and disinfectants used in cleaning milking equipment and to sterilize milk cans to prevent spoilage
Please note that property used for general farm cleaning and maintenance is taxable.
NT -- Clippers or clipping machines for use on productive animals
NT -- Combines
NT -- Containers, nonreturnable wrapping supplies used for delivery of any personal property
T - Containers--milk, reusable
NT -- Conveyors (elevators--hay and grain--self-generated)
NT -- Corn crib--portable
NT -- Corn pickers
NT -- Corn shuckers
NT -- Coveralls
NT -- Crates, field
NT-- Cultivators
NT -- Cutter, ensilage
NT -- Debeakers for productive animals
NT -- Defoliant
NT -- Dehorner for productive animals
NT -- Disinfectants
T - Dozer blades for land reclamation
NT -- Drags
NT-- Drainage pipe
T -- Drills for repair and maintenance activities
NT -- Drugs and medicines for productive animals
NT -- Drying machines for grain
NT -- Dusters
NT -- Dusting compounds
T -- Educational materials
NT -- Egg candling, collecting, washing and processing equipment
T -- Electric fence chargers
NT -- Electric insect killers if intended for use in an area in which farm animals or products are stored
T -- Equipment and supplies for home use or personal use
NT -- Equipment used to extract a product from productive animals or from the soil
NT -- Feed and feed additives for productive animals
NT -- Feeding equipment, including, but not limited to, bowls, buckets, cans carts, tubs, food scoops, grinders and watering

devices for productive animals
NT -- Fencing, if temporary and used directly in farming operation
T -- Fencing, if it becomes a permanent part of the real estate
Examples include wire, barbed, wooden and electric materials which are attached to posts which are embedded in the ground and are designed to remain in place.
NT -- Fertilizer distributors
NT -- Fertilizers and chemical additives for soil
NT -- Field sprayers
T -- Fire prevention equipment
NT -- Firewood
NT -- Fish hatchery stock and feed when a propagation permit is held
T -- Flowers
NT -- Fork lifts
NT -- Fuel oil for use in heating poultry brooders, incubators and greenhouses
T -- Fuel oil tanks
NT -- Fungicides
T -- Garden tractors, unless used in the farming operation.
NT -- Generators (auxiliary) only if they provide emergency service to prevent spoilage of food
NT -- Gloves
NT -- Graders used to grade eggs, vegetables and fruit.
NT -- Grain bins, both permanent and portable if used predominantly to store farm self-generated grain for farm animals
T -- Grain bins, if predominantly used to store purchased grain or grain for sale
NT -- Grain drills used for seeding farm land
NT -- Grain elevators (portable)
NT -- Grain planters
NT -- Grating for hog pen flooring
T -- Greenhouses
NT -- Grooming materials, equipment and supplies when necessary for the health of productive animals
NT -- Growing media (artificial)
T -- Guns and ammunition
NT -- Harnesses used to control productive animals
T -- Harnesses used for exhibition or transportation purposes
NT -- Harrows
NT -- Harvesters
NT -- Hay conditioners
NT-- Hay mowers