



Indiana Department of Revenue

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Sales Tax Information Bulletin #9

Subject: Agricultural Production Exemptions

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Replaces Bulletin #9, dated June 2023

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Summary of Changes

Apart from technical, nonsubstantive changes, this bulletin has been updated to reflect a new exemption for agricultural commodities sold at the Indiana State Fair, as provided for in House Enrolled Act 1427 (2025).

Introduction

The general rule for the application of Indiana sales or use tax is that a purchase of tangible personal property to be used in Indiana is subject to tax unless a specific exemption is available. The purpose of this bulletin is to provide guidance concerning the exemptions from Indiana sales and use tax that pertain to agricultural production. It is important to note that just because a person is involved in agricultural production, it does not mean that they are eligible for the specific exemptions pertaining to agricultural production. Further, just because an item is utilized by a person for agricultural production does not make an item exempt. Purchases must meet the very specific requirements for the specific exemptions pertaining to agricultural production as outlined below.

Purchases

Indiana law provides several exemptions from sales and use tax relating to agricultural production. The exemptions are limited to purchases of animals, feed, seed, plants, fertilizer, pesticides, fungicides, and other tangible personal property and agricultural machinery, tools, and equipment to be directly used in the direct production of food or commodities that are sold either for human consumption or for further food or commodity production.

To be “directly used in direct production” is what is called a “double direct” test. The tangible personal property has to be **directly used**, and the direct use of the property has to be in **direct production**. The phrase “directly used in direct production” means that the property must be integral and essential to the production process. Property is integral and essential to the production of food or commodities if it is necessary to carry on production and plays a key role in the actual production of the food or commodity (i.e., it must directly affect or be a component of the food or commodity). Some examples of property that are directly used in direct production are discussed later.

Animals, Feed, Seeds, and Farm Products

Purchases of animals, animal feed, seeds, fertilizer, plants, pesticides, fungicides, and other similar items of tangible personal property are exempt from sales and use tax if two conditions are met. The person, company, partnership, or corporation acquiring the property must directly use the property in the direct production of food or commodities for sale and the person must be occupationally engaged in the production of food or commodities sold for human or animal consumption or for further use in food or commodity production.

To be occupationally engaged in the production of food or commodities, a person, company, partnership, or corporation must be regularly engaged in commercial production for the sale of vegetables, fruits, crops, livestock, poultry, and other food or agricultural products. Persons, companies, partnerships, or corporations who do not intend to operate at a profit or who produce food or agricultural commodities for sale as a hobby are not occupationally engaged in the production of food or agricultural commodities. (Generally, evidence that individual taxpayers are “occupationally engaged” in farming is presented by the filing of federal Schedule F with the 1040.)

The term “feed” includes salt, grains, tankage, oyster shells, mineral supplements, vitamins, and other generally recognized animal feed. “Fertilizer” means any commodity that contains one or more substances to increase the available plant food content of the growing medium. Generally, the contents of the fertilizer must become part of the plants grown and must be used as a fertilizer.

Example #1: Bob Jones plants 600 acres of soybeans. He intends to sell the soybeans at a profit. He buys pesticide to spray on the soybeans. The pesticide fails, and his crop is eventually ruined. The purchase of the pesticide is exempt. The fact that the crop was not sold does not make the purchase of the pesticide taxable.

Example #2: Same facts as in example 1, except Bob uses the pesticide to protect his prize rhododendrons. The plants are not sold, nor does Bob intend to sell them. The pesticide is

taxable because in this example the pesticide is not being directly used in the direct production of agricultural products for sale.

Example #3: Lab Animals Corporation raises animals to be used in research. The animals are not sold to be eaten by humans. The research is to develop medicines to be used to prevent or cure human and animal diseases. Lab Animals Corporation cannot purchase animal feed exempt from tax under the agricultural exemptions.

Example #4: Ride-A-Horse, Inc., purchases 20 horses to be used as riding animals. The horses would be taxable because the animals are not directly used in the direct production of food or agricultural commodities.

NOTE: A purchase of a race horse in a claiming race (meaning a race in which any horse starting the race may be purchased for a designated amount in accordance with the rules of the Indiana Horse Racing Commission) is exempt from the sales tax, even though the horse may not be directly used in the direct production of food or agricultural commodities.

Example #5: Ride-A-Horse, Inc., purchases 1,000 bales of hay to feed the horses used as riding animals. The hay is taxable because the feed is not used to feed animals directly used in the direct production of food.

Agricultural Machinery, Tools, Equipment, and Buildings Used Directly in Direct Production

The purchases of agricultural machinery, tools, and equipment are exempt from sales and use tax if the machinery, tools, and equipment (including material handling equipment purchased for the purpose of transporting materials into activities from an onsite location) are directly used in the direct production, extraction, harvesting, or processing of agricultural commodities. The machinery, tools, and equipment must have an immediate effect on the commodity produced. The exemption includes safety clothing or equipment that is required to allow a worker to participate in a production process without injury or to prevent contamination of the product during production, as well as machinery, tools, and equipment used:

1. To feed exempt animals, plant seeds, fertilize crops, and apply pesticides and fungicides;
2. To move a crop from the field where it was grown and harvested to equipment for temporary storage for further processing;
3. To move exempt items such as seeds, plants, fertilizers, pesticides, and fungicides from temporary storage to a location where such will be used in an exempt process; and
4. By the purchaser directly in feeding exempt animals.

Regarding the exemption for material handling equipment, this term means pieces of equipment that transport materials within the production process and within an onsite location. The type of equipment that would fall within the meaning of this term would include dollies, forklifts, chain or

belt conveyers, and pallet jacks. Further, the term “onsite location” means a location where the agricultural production takes place that is owned or leased by the person occupationally engaged in agricultural production and property contiguous to said property, which is also owned or leased by the same person occupationally engaged in agricultural production.

If the machinery or equipment is not directly used in the direct production of agricultural commodities but is designed for use in the gathering, moving, or spreading of animal waste, the machinery or equipment may be exempt if the following conditions are met:

1. The person acquiring the equipment acquires it for use in conjunction with the production of food or commodities for sale;
2. The person acquiring the machinery or equipment is occupationally engaged in the production of food or commodities that are sold for human or animal consumption or that are used for further food or commodity production; and
3. The machinery or equipment is designed for use in the gathering, moving, or spreading of animal waste.

Purchases of agricultural machinery or equipment (including material handling equipment purchased for the purpose of transporting materials into activities described in this subsection from an onsite location) by a service provider may be exempt from sales and use tax. A service provider is one who is occupationally engaged in providing certain agricultural services described below on property that is (1) owned or rented by another person occupationally engaged in agricultural production and (2) used for agricultural production. The purchases of agricultural machinery or equipment are exempt from the state gross retail tax if the service provider acquiring the property acquires it for their direct use in the direct application of fertilizers, pesticides, fungicides, seeds, and other tangible personal property, or the direct extraction, harvesting, or processing of agricultural commodities, for consideration. Regarding the exemption for material handling equipment, the “onsite location” still refers to a location where the agricultural production takes place that is owned or leased by the person occupationally engaged in agricultural production and property contiguous to said property, which is also owned or leased by the same person occupationally engaged in agricultural production. The “onsite location” in this instance is not property owned or leased by the service provider, unless said property is located within the property that is owned or leased by the person occupationally engaged in agricultural production.

NOTE: Prior to July 1, 2023, machinery, tools, and equipment were only exempt to the extent that they met the exemption as outlined above, and was prorated based on the purchaser’s nonexempt use of machinery, tools, and equipment. However, effective July 1, 2023, if a transaction involving agricultural machinery, tools, or equipment qualifies for this exemption, the entire transaction is exempt from Indiana sales tax if the item purchased is included on the purchaser’s business tangible personal property tax return (or, if the property is transported out of state, the item would otherwise have been required to be included on a business tangible personal property tax return if it remained in Indiana), and the item is predominately used in an exempt manner (i.e., **more than 50% of the time**). This is true

regardless of whether the purchaser also uses or intends to use the property for a nonexempt purpose.

If the agricultural machinery, tools, or equipment is **not** predominantly used in an exempt manner, but the other two conditions are met, the sales or use tax is prorated based on the purchaser's nonexempt use. If the agricultural machinery, tools, or equipment is predominantly used in an exempt manner, but one or both of the two conditions are not met, the sales or use tax is prorated based on the purchaser's nonexempt use.

Confinement buildings that confine animals in order to (1) maintain physical integrity of the product; (2) create and control the environment to facilitate production; and (3) function in conjunction with exempt machinery such as fans, thermostats, vents, and cooling and heating systems are exempt. To qualify for the exemption, the confinement building must serve a breeding, gestation, farrowing, nursing, or finishing function. For purposes of this exemption, confinement involves holding the animal within the confines of the building or an attached confined porch area.

The purchase of components of a "drainage water management system" may be exempt from the state gross retail tax. "Drainage water management system" means a subsurface system of drainage tubing, drainage tiles, water flowgates, control valves, and related control systems designed to facilitate controlled water drainage from agricultural land used for crop production. Such purchases of components of a "drainage water management system" would be exempt if the component meets this definition above and the person acquiring the component is engaged in the business of agriculture. A contractor installing a drainage water management system on behalf of a person engaged in the business of agriculture may accept a completed General Sales Tax Exemption Certificate (Form ST-105). The contractor would then issue their own ST-105 to the supplier of drainage materials.

It is important to note that the exemption for agricultural machinery, equipment, and tools used directly in direct production does not apply to machinery, tools, and equipment used for any of the following:

- General farm maintenance;
- Farm management and administration;
- Selling and marketing;
- Exhibition of farm products;
- Safety and fire prevention;
- Illumination;
- Heating and cooling equipment for general temperature control;
- Transportation of animals, poultry, feed, fertilizer, etc. to the farm for use in farming; and
- Transportation of animals, poultry, and other farm produce from the farm to market.

These categories of items are taxable because they are not considered by the department to be directly used by the purchaser in the direct production, extraction, harvesting, or processing of agricultural commodities.

Example #6: Fencing used to confine exempt animals during breeding, gestation, farrowing, calving/birthing, nursing, growing, feeding, and finishing (“fattening”) is exempt from tax. For example, finishing includes fencing used to confine cattle in a grazing operation. Fencing used to segregate animals for medical treatment, sorting, and transport is also exempt. Fencing materials are taxable if the fence is used to confine horses, ponies, donkeys, or pets not used in agricultural production. Fencing materials are also taxable if the fence is used only as a partition fence between adjoining landowners or as a means to keep wildlife, stray animals, or trespassers from entering cropland or farm premises.

Example #7: John Doe, a cattle rancher, purchases needles, syringes, and vaccine pumps to inoculate his herd to prevent various cattle diseases. The equipment is exempt from tax because it is essential and integral to the raising of cattle.

Example #8: Sam Johnson owns 800 acres and grows wheat to be sold to a corporate bakery. Sam purchased lumber, nails, concrete, and tools to build a silo used exclusively to house his grain-drying operation. The lumber and other building materials are exempt from tax; the silo is exempt from tax because the grain-drying operation is integral and essential to the processing of the grain. The grain cannot be sold to Sam’s customer until it is dried, thus the silo is necessary and plays a key role in the processing of the grain. The tools used to build the silo are taxable because the tools are not used in the processing of the grain.

Example #9: Sam Johnson buys lumber, nails, and concrete to build a silo to store grain after it has dried. Sam sells the grain to his customers after the grain is dried without further processing. The materials used to build the silo are taxable. Once the grain has dried, no further processing takes place before the grain is sold; thus the processing of the grain is complete after drying. A silo used to store dried grain may be necessary, but it does not play a key role in the processing of the grain because the processing of the grain is finished.

If the storage silo were used half of the time to dry grain and the other half to store dried grain, then the silo would be 50% exempt and 50% taxable.

If Sam (as the same legal entity) also operated a mill where the grain was ground, then the dried grain storage silo would be exempt from tax. The silo would be exempt, because it would serve as a temporary storage place for work in process.

Example #10: Corporation C is engaged in the business of selling agricultural chemicals, seed, fertilizers, and/or other related agricultural products to farmers. Corporation C purchases an applicator or a spreader that will be used to apply or spread the chemicals and fertilizer on its customers’ fields. The purchase of the applicator or spreader is exempt from tax because the applicator or spreader is directly used in the direct application of fertilizers and agricultural chemicals.

Example #11: In the same manner, Corporation C is engaged in the business of selling agricultural chemicals, seed, fertilizers, and/or other related agricultural products to farmers. Corporation C purchases fertilizer, chemical, or seed transportation equipment that will be used to transport agricultural products from locations that are owned or leased by

Corporation C to its customers' fields. If Corporation C's property is not the property used for agricultural production and therefore not an onsite location, then the purchase of the transportation equipment used to transport agricultural products is not exempt from tax because the equipment purchased for the purpose of transporting these materials from Corporation C's location to its customers is not material handling equipment used on an onsite location.

Example #12: When used by individuals or entities occupationally engaged in agricultural production, fertilizer and seed tenders are also exempt because these specially outfitted trucks are used to move fertilizer and seed from temporary storage locations to the field where exempt items will be used as an essential and integrated part of an exempt process.

NOTE: A tender truck would not be considered material handling equipment, as it is not the type of equipment that would fall within the meaning of that term, and because it is not transporting materials within an onsite location, as the materials are transported from Corporation X's location to the locations of its customers.

Example #13: When used by entities occupationally engaged in agricultural production, shuttle tanks and pumps for crop protection products are exempt because these items are used during the planting process to mix and move exempt items from *temporary* locations directly to the field where they will be used as an essential and integrated part of an exempt process. In most cases, these items are carried by trucks that may have alternative uses that are taxable.

Example #14: When used by entities occupationally engaged in agricultural production, blending and loading equipment used for plant food and crop protection products is exempt because this item consists of various dedicated equipment that facilitates the moving of exempt items from temporary storage locations to the location where they will be used. This would include loaders, scales, conveyors, pumps, temporary tankage, and the associated plumbing.

Example #15: A grain and cattle farmer uses an all-terrain vehicle (ATV) to transport exempt items, such as fencing and feed, and as material handling equipment to transport hay from a hay barn to the cattle in the adjacent field. It is also used to aid in movement of livestock and for soil sampling and analysis. Prior to July 1, 2023, the ATV would be exempt to the extent it is being used to move exempt items from temporary storage to the location where such will be used in an exempt process. Beginning July 1, 2023, the ATV would be completely exempt if the ATV (1) was predominately used for that purpose and (2) was included on the farmer's business tangible personal property tax return (or, if the ATV is transported out of state, the ATV would otherwise have been required to be included on a business tangible personal property tax return if it remained in Indiana). If one or both conditions do not apply, then sales or use tax is prorated based on the purchaser's nonexempt use. It is important to note that the use of the ATV for general farm maintenance, such as an aid in picking up rocks and other debris, movement of livestock, or for soil sampling and analysis, would not be considered an exempt use.

If a piece of equipment is used for both exempt and nonexempt purposes, please refer to Form AGQ-100 (the Agricultural Equipment Exemption Usage Questionnaire), which provides a list of activities to determine the percentage of use that is exempt. The form is available online at: in.gov/dor/tax-forms/sales-tax-forms/. The department may also send this form to a purchaser to verify that the purchase is exempt, and request further documentation to support the information provided on the form. That could include usage or maintenance logs indicating how many hours a particular piece of equipment is used in direct production versus non-exempt activities.

Example #16: Corporation X owns three tender trucks, which are tractor units with a permanently affixed trailer that includes a conveyer attachment. They use the tender trucks to apply fertilizer to the crops of several customers who are occupationally engaged in agricultural production. As the tractor and trailer are one unit, and neither the tractor nor the trailer are used for any other purpose, the tender truck would be considered exempt agricultural equipment.

Example #16: LMN Grain Co. is occupationally engaged in agricultural production and owns five tractor units, which they use with two different types of trailers: four trailers to transport the agricultural products for sale, and one trailer with a conveyer attachment used in applying seed and fertilizer. The trailers are not used exclusively with a particular tractor unit. The trailer used for applying seed and fertilizer would be exempt from sales tax, but the trailers used to transport agricultural products are used in postproduction and are therefore not exempt. The tractor units would only be exempt to the extent they are used in conjunction with the tender trailer.

Example #17: A dairy farmer uses a front-end loader on the farm to remove manure from buildings. This loader is exempt because it is used to gather and move animal manure.

Example #18: A swine finishing building has several feed bins that are connected to the feed system. The bins automatically dispense feed into the system when activated. Because these bins are directly connected to the feed system that delivers feed to the animals, they are part of the actual feeding process and are therefore exempt. Bins that store feed only prior to introduction to the feeding process are taxable.

Example #19: Corporation A runs a large hog farm operation where pigs are bred, raised, slaughtered, and packaged to be sold to wholesale grocers. The pigs are kept in confinement buildings which maintain the integrity of the product and control the animals' growth environment to facilitate the raising process. Any property directly used in the process of raising the pigs, such as heat exchangers, fans, thermostats, heat pumps, roof vents, and the confinement stalls or porches, would be eligible for exemption. These materials are exempt because if a person occupationally engaged in producing food for human consumption chooses to raise livestock in confinement buildings, these materials are both essential and integral to the production process.

Example #20: ABC Dairy uses the following materials to repair and make improvements to its milking parlor and freestall, heifer, and calving barns: lumber; concrete; metal for roofing;

backup generators; materials for curtains; and other technologies to control dust, odor, and air emissions. The lumber, concrete, and roofing materials are exempt because the materials are being used for construction or repair of an exempt building. The curtain materials and other equipment installed to maintain the proper air quality are exempt because they are critical to creating and controlling the environment to facilitate production. The backup generator similarly serves to control the environment and also functions in conjunction with exempt machinery.

Example #21: Smith Farm Adventure is an agritourism operation that has a year-round freezer beef business. It wants to purchase a new refrigerated display counter for on-farm sales of its beef products. This equipment would be taxable because it is not used directly in direct production.

Example #22: Greg, a grain farmer, uses computers, GPS units, computer software, and yield monitors to achieve precision agricultural practices, such as fertilizer application with variable rate nutrient application. This equipment is exempt because it has a direct impact on the grain produced. However, it is important to note that the exemption does not apply to computers and software used for farm management and administration, including maintenance of production records.

Utilities

Under certain circumstances, Indiana law provides an exemption from sales tax for the purchase of the following utilities: electrical energy, natural and artificial gas, water, and steam and steam heat. The utilities listed here are exempt from tax if they are directly used in the direct production of agricultural commodities. Thus, if a person occupationally engaged in the production of agricultural commodities purchases electricity to dry grain, the electricity would be exempt because drying grain is integral and essential to the production of grain. The purchase of electricity to run a fan to ventilate a dried grain storage silo would be taxable because the farmer purchasing the electricity is not going to subject the dried grain to further processing.

If a person engaged in agricultural production buys utilities from a public utility and predominantly uses the utilities directly in the direct production of agricultural commodities, the utility is not required to collect tax on the purchase of the utilities. Each meter measuring the consumption of a utility is treated separately for purposes of determining whether a utility is predominantly used in production. Further, a utility is predominantly used in agricultural production when more than 50% of the utility is being directly used in direct agricultural production.

Before utilities can be purchased tax exempt from a public utility, an application for a predominant use exclusion must be filed with the department on Form ST-200. If the application is approved, the department will mail an exemption certificate, ST-109, to the exempt entity, who must then forward to the utility provider. If a person is entitled to an exemption for only a percentage of utilities purchased, all of the tax must be paid and a refund claimed for the exempt percentage.

Utilities purchased from a source other than a public utility may be purchased exempt using an exemption certificate. See Section II, "Exemption Certificates."

Example #23: Grow, Inc., has two meters for electricity and buys natural gas directly from the wellhead. One of the meters measures electricity used to dry grain. 55% of the electricity measured by the meter operates drying equipment used to dry grain. The other meter measures electricity used to heat the chicken coop and power the egg incubators. 49% of the electricity measured by the meter is used for the incubators. 51% is used for general heating. The natural gas is used to heat the farmhouse and dry grain that is harvested during periods of high humidity. 60% of the natural gas dries grain.

The electricity meter for the grain silos is not taxable because the electricity is predominantly used directly in the direct processing of grain. Drying grain is integral and essential to the processing of grain. The electricity for the chicken coops is not predominantly used in the direct production because only 49% of the electricity is used for the incubators. Therefore, Grow, Inc. is entitled to an exemption for only 49% of the cost of the electricity. The natural gas, though predominantly used in direct production, is only 60% exempt from tax because the gas was not purchased from a public utility.

To purchase the electricity for the silos tax exempt, an ST-200 application must be filed with and approved by the department. The sales tax charged for the chicken coop electricity must be paid to the utility and a claim for refund (Form GA-110L) should be filed with the department to recover the exempt percentage. Tax should be paid for the purchase of the natural gas, and a claim for refund should be filed to recover the tax paid for the exempt percentage. The department realizes that the percentage of exempt use changes from year to year. Thus, the department may request a new application to be filed if the department believes the percentage of exempt consumption has changed.

Exemption Certificates

Two types of exemption certificates can be used to purchase exempt agricultural-use property (excluding utilities as explained in the section above). Form ST-105, the Indiana general sales tax exemption certificate, allows property to be purchased exempt from tax if the property fits under one of the agricultural exemptions provided by Indiana law.

NOTE: As explained above, if a piece of equipment is used for both exempt and nonexempt purposes, please refer to department Form AGQ-100 (Agricultural Equipment Exemption Usage Questionnaire), which provides a list of activities to determine the percentage of use that is exempt. The AGQ-100 does not need to be provided to the vendor by the purchaser. If the purchase does not qualify for a 100% or predominate exemption, the ST-105 should not be issued to the vendor. Instead, sales tax should be paid on the purchase, and the purchaser should file a Claim for Refund (Form GA-110L) with the department and include the AGQ-100.

Form F0003 (SSTGB Exemption Certificate) is an exemption certificate used by states participating in the Streamlined Sales and Use Tax Agreement. This form should be accepted by Indiana retailers and can be used by nonresident purchasers. The forms are available at in.gov/dor/tax-forms/sales-tax-forms/.

The purchaser does not need a certificate for each item purchased. However, the purchaser must complete the form for each purchase before the exemption will be allowed, unless the purchaser checks the "blanket exemption" box, in which case the retail merchant may keep the exemption certificate on file for future purchases.

Agricultural Commodities Sold at the Indiana State Fair

As of July 1, 2025, sales of agricultural commodities by an agricultural commodity trade association are exempt from Indiana sales tax if the transaction is conducted at the Indiana state fair and is conducted to make money to carry on the agricultural commodity trade association's nonprofit purpose. In order to obtain this exemption, an agricultural commodity trade association must first either be registered as a retail merchant with the department or establish with the department that they are not required to be registered as a retail merchant at the time of the transaction.

For purposes of this exemption, the following definitions apply:

- "Agricultural commodity" means crops and dairy products, pork products, beef products, poultry products, and products from other livestock that are raised and harvested to provide food and food ingredients. The term includes:
 - Candy.
 - Soft drinks.
 - Food sold in a heated state or heated by the seller.
 - Two or more food ingredients mixed or combined by the seller for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses).
 - Food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or packaging used to transport the food).
- "Agricultural commodity trade association" means an agricultural or horticultural organization exempt from federal income taxation under IRC § 501(c)(5) or an organization exempt from federal income taxation under IRC § 501(c)(6) as a business league for agricultural commodity or horticultural interests.

If you have any questions concerning this bulletin, please contact the Tax Policy Division at taxpolicy@dor.in.gov.

A handwritten signature in black ink that reads "M. Kevin Gulley". The signature is written in a cursive style with a large, stylized "M" and "G".

M. Kevin Gulley
Commissioner
Indiana Department of Revenue