

## Texas Timber Operations Sales and Use Tax Exemption Certificate

Commercial timber producers must use this form to claim exemption from Texas sales and use tax when buying, leasing or renting qualifying timber items they will use exclusively in the production of timber products for sale.

You cannot use this form to claim exemption from motor vehicle tax when buying motor vehicles, including trailers. To claim motor vehicle tax exemption, you must give a properly completed Texas Motor Vehicle Tax Exemption Certificate for Agricultural and Timber Operations (Form 14-319) to the vehicle's seller or dealer. You must also claim the exemption on the Application for Texas Title (Form 130-U) when titling or registering the vehicle with the local County Tax Assessor-Collector.

Name of retailer	<b>Lamar Electric Cooperative</b>
Address (Street and number, P.O. Box or route number)	<b>P.O. Box 580</b>
City, State, ZIP code	<b>Paris, TX 75461-0580</b>

### Proper use of this certificate


**Purchasers** - You can only use this certificate for items you purchase for exclusive use in an exempt manner. You should be familiar with qualifying items. Any non-timber or personal use disqualifies this purchase from exemption. See the back of this form for examples of exempt and taxable items.

**Retailers** - You can accept this certificate in good faith at the time of sale if it is properly completed with an ag/timber number and expiration date. You can also accept it as a blanket certificate covering all sales made during the time this certificate is valid of qualifying items that can reasonably be used to produce timber products for sale.

Name of purchaser	
Address (Street and number, P.O. Box or route number)	
City, State, ZIP code	Phone (Area code and number)
Ag/Timber number	Name of person to whom number is registered, if different than purchaser
This exemption certificate expires on <b>Dec. 31, 20</b>	

I understand that I am required to keep records to verify eligibility for the exemption(s) claimed and that I will be required to pay sales or use tax on purchases that do not qualify for the exemption(s), in addition to any applicable interest and penalties.

I understand that it is a criminal offense to issue an exemption certificate to the seller for taxable items that I know will be used in a manner that does not qualify for the exemptions found in Tax Code Section 151.3162. The offense may range from a Class C misdemeanor to a felony of the second degree.

	Purchaser's signature	Purchaser's name (print or type)	Date
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This certificate should be given to the retailer. Do **not** send the completed certificate to the Comptroller of Public Accounts.

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## Exempt

These items are exempt from sales tax when purchased with a current ag/timber number for exclusive use in producing timber products for sale.

Axes	Fertilizer fungicides	Recycler grinders
Boards or mats used for access to commercial timber sites	Fertilizer spreaders	Repair/replacement parts for qualified equipment
Bobcats	Front end loaders	Ropes
Brush cutters	Grapples	Seedlings of trees grown for commercial timber
Bulldozers	Hand saws	Skidders
Chain saws	Harnesses for tree climbing	Slasher saws
Chippers	Harvesters	Sprinkler systems components
Compressors	Herbicides	Stackers
Crawler carriers	Hot saws	Stump grinders
Defoliant	Hydro-axes	Tractors
Delimbers	Insecticides	Tree cutters
Desiccants	Knucklebooms	Tree measurement devices
Ear protection devices	Loaders	Tree spades
Excavators	Lubricants	Welding machines
Eye protection goggles	Mobile yarders	Winches
Feller bunchers	Mulching machines	
	Prehaulers	

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## Taxable

These items DO NOT qualify for sales and use tax exemption for timber production.

- Clothing, including work clothing, safety apparel and shoes
- Computers and computer software used for any purposes other than timber production
- Furniture, home furnishings and housewares
- Golf carts, dirt bikes, dune buggies and go-carts
- Guns, ammunition, traps and similar items
- Materials used to construct roads or buildings used for shelter, housing, storage or work space (examples include general storage barns, sheds or shelters)
- Motor vehicles and trailers\*
- Taxable services such as nonresidential real property repairs or remodeling, security services and waste removal

\* See [www.comptroller.texas.gov/taxinfo/agriculture](http://www.comptroller.texas.gov/taxinfo/agriculture).

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