



Vermont Sales Tax Exemption Certificate  
for  
**AGRICULTURAL FERTILIZERS, PESTICIDES, MACHINERY &  
EQUIPMENT**  
32 V.S.A. §9741(3) & §9741(25)

**Form  
S-3A**

To be filed with the **SELLER**, not with the VT Department of Taxes.

- Single Purchase - Enter Purchase Price \$ \_\_\_\_\_
- Multiple Purchase (effective for subsequent purchases.)

<b>BUYER</b>	Buyer's Name	EIN or SSN	
	Address	Telephone Number	
	City	State	Zip

<b>SELLER</b>	Seller's Name		
	Address		
	City	State	Zip

<b>ITEM PURCHASED</b>	Description of Item(s) covered:	<p><b>DO NOT</b> list agricultural feeds, seeds, plants, bedding, baler twine, silage bags, agricultural wrap, liming materials, livestock and semen, agricultural chemicals (other than fertilizers and pesticides), or veterinary supplies. These are exempt products and do not require an exemption certificate.</p> <p><b>NOTE:</b> Nonagricultural equipment which may be used on a farm for logging, maintenance, construction or repair of buildings, land clearing, transportation, etc. is taxable. See Reg. 1.9741(25) for additional information.</p>

I certify that the above items will be used directly to produce products for sale on a farm, orchard, nursery, greenhouse, or similar structure. In the case of agricultural machinery and equipment, I certify that this use will constitute at least 96% of the total use.



\_\_\_\_\_  
Signature of Buyer or Authorized Agent

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**The completed certificate should be given to the seller who must retain it for at least three years after any exempted sale.**

## INSTRUCTIONS FOR USE OF AGRICULTURAL EXEMPTION CERTIFICATE (Form S-3A)

1. This certificate is used to document exemption from Vermont sales tax provided by Title 32, Vermont Statutes Annotated, §9741(25) for agricultural machinery and equipment for use and consumption directly and exclusively, except for isolated or occasional uses, in the production for sale of tangible personal property on farms, orchards, nurseries, or in greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities for sale. Beginning July 1, 2002, it is also used to document sales of fertilizers and pesticides for those uses.
2. Tax applies to sales of these items unless the seller has accepted, in good faith, a properly completed exemption certificate from the buyer. A seller who has not charged tax in reliance with an exemption certificate accepted in good faith will not be liable for the tax. If the exemption claim proves to be incorrect, the Department will seek the tax from the buyer, but not the seller.
3. **GOOD FAITH**  
A certificate has been taken in good faith if:
  - (a) It contains no statement or entry which the seller knows, or has reason to know, is false or misleading.
  - (b) The certification is on Form S-3A or a form with substantially identical language.
  - (c) The certificate is dated and complete.
  - (d) The property purchased is of a type ordinarily used for the stated purpose or the exempt use is explained.
  - (e) The certificate has been received prior to or at the time of the sale.
4. **THE AGRICULTURAL EXEMPTION {32 V.S.A. §§ 9741(3), 9741(25)}**  
Certain agricultural supplies (listed on the front of this form) are always exempt and no exemption certificate is required. These items are exempt regardless of whether the buyer intends to use them in agricultural production. Agricultural machinery or equipment, fertilizers and pesticides are exempt only when sold for use in agricultural production for sale and Form S-3A is completed. Supplies (other than those listed as always exempt), other equipment, building materials and tools are taxable, even if used on a farm.
5. **ELECTRICITY, OIL, GAS, AND OTHER FUELS.** Electricity and fuel used directly and exclusively for farm purposes is not taxable. In most cases no exemption certificate is required. Some suppliers may require that Form S-3F is completed if the use is not obvious or if only a portion of the fuel purchased is exempt.
6. **FARMS.** Farms include enterprises using land and improvements for agricultural production for sale. Agricultural production includes crops such as fruits, vegetables, turf and sod crops, livestock, bees and apiary products, Christmas trees, and maple syrup.
7. **ADDITIONAL PURCHASES BY SAME BUYER** If the buyer has this as a Multiple Purchase certificate, the certificate covers additional purchases of the same type of property. For each subsequent purchase, the seller must show sufficient identifying information on the sales slip to trace the purchase to the exemption certificate on file.