Every effort has been made to assure the accuracy of the information herein. However, to the extent that anything expressed herein may be inconsistent with statute, regulations, case law or binding letter rulings, this publication is not binding on the Department of Revenue.
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CUSTOMER SERVICES & TAXPAYER ASSISTANCE

- **General Information**
  Online Customer Service Center . . https://revenue-pa.custhelp.com
  
  Customer Service Center, including sales taxability questions . . . . . . . (717) 787-1064
  FACT & Information Line . . . . 1-888-PATAxes (728-2937)
  
  Service for Taxpayers with Special Hearing and/or Speaking Needs (TT only) . . . . . 1-800-447-3020
  
  For District Office locations and information please visit our website.

- **Electronic Filing**
  Internet Filing – e-TIDES . . www.etides.state.pa.us
  Telephone Filing – TeleFile . . . . 1-800-748-8299
  e-Business Unit . . . . . . . ra-btftebusiness@pa.gov

- **Forms Ordering**
  All forms mentioned in this booklet are available on the department’s website for download at www.revenue.pa.gov or from our 24-hour Forms Ordering Message Service by calling 1-800-362-2050.
  
  Taxpayers may also request tax forms by writing to:

  PA DEPARTMENT OF REVENUE
  TAX FORMS SERVICE UNIT
  1854 BROOKWOOD STREET
  HARRISBURG PA  17104-2244

  Rules and Regulations . . . . . . . . . www.pacode.com

- **Go paperless by registering on the Internet**
  www.PA100.state.pa.us
This booklet provides Pennsylvania farmers and those selling to farmers, a guide to the application of sales and use tax.

Specific questions on statutory interpretation in this booklet may be addressed to the Office of Chief Counsel, PA Department of Revenue, PO BOX 281061, Harrisburg, PA 17128-1061.

WHAT IS FARMING?

The following activities, when conducted as a regular business, are considered farming:

A. Production of Food Products for Human Consumption
   • The production of food crops and breeding and raising of livestock, bees and poultry.
   • The production of vegetables, vegetable plants, fruits or nursery stock.
   • The propagation of game birds for commercial use by holders of propagation permits.
   • The propagation of fish or other aquatic animals for commercial use as a food or food by-product.

B. Production of Nonfood Products
   • The production of flowers, trees (including Christmas trees) plants and shrubs in the field, nursery or greenhouse.
   • The propagation of furbearing animals (not pets).
   • The propagation and raising of horses to be used exclusively for commercial racing activities.

SALES TAX: WHAT IS TAXABLE?

Generally, the purchase of tangible personal property to be used predominantly and directly in farming operations is not subject to sales tax. Also, the purchase of repair and replacement parts for machinery and equipment used directly in farming operations, and the labor charge for installation of such parts, is not subject to sales tax. Foundations used to support machinery, equipment and parts directly and predominantly used in farming are also exempt from tax. Tangible personal property purchased to construct, repair or maintain real estate or farm equipment is subject to tax. Real estate includes buildings such as houses, garages, barns,
greenhouses, storage facilities, roads, dams, spillways and fences, but does not include piping for irrigation or for livestock water supply, nor does it include drainage tiling. Administration; selling and marketing; exhibiting safety activities; and land conservation programs are not considered farming activities. Items purchased for these purposes are subject to sales tax, as are services supplied by a help supply vendor.

**TAX EXEMPTION CERTIFICATES**

When purchasing items of tangible personal property or services that are considered tax exempt, the farmer must complete a PA Exemption Certificate (REV-1220) for the supplier. Farmers are not required to obtain a sales tax license number or submit a sales tax license number to a supplier prior to receiving a sales tax exemption on purchases of tax-exempt tangible personal property directly used in farming operations. One exemption certificate may cover several purchases.

**USE TAX**

If sales tax is not paid by a farmer -- for example when a farmer purchases supplies from an out-of-state supplier that are subject to Pennsylvania sales tax and the supplier does not collect the Pennsylvania tax -- use tax is owed to the department. The use tax rate is the same as the sales tax rate, 6 percent. An additional 1 percent local use tax applies to items purchased or used in Allegheny County; 2 percent local tax applies to items purchased or used in Philadelphia. Use tax applies to the total purchase price, including delivery charges.

Use tax liabilities must be reported and paid within the first 20 days following the month of the first taxable use in Pennsylvania. If a farmer has a sales tax license, the use tax must be reported and paid when the sales and use tax return is filed.

If sales tax in an amount less than 6 percent is paid to another state, the difference between the rate paid and 6 percent must be reported and paid to Pennsylvania as use tax. Additionally, local tax is due if the purchase is used in Philadelphia or Allegheny counties.
MOTOR VEHICLES

Agricultural vehicles, which are required to be registered under the Vehicle Code for highway use, are subject to sales tax. The purchase of all trucks intended by the purchaser to bear commercial or farm truck registration plates is subject to sales tax.

All-terrain vehicles (ATV’s) that are required to be registered with the Department of Conservation and Natural Resources (DCNR) are subject to sales tax, except for ATV’s that qualify as a multipurpose agricultural vehicle. A multipurpose agricultural vehicle shall mean a motor vehicle exempt from registration in accordance with 75 Pa. C. S. § 1302(17) which is used exclusively for agricultural operations and only incidentally operated or moved upon the highways. The multipurpose agriculture vehicle must be operated for the benefit of or pursuant to the operation of a farm owned or operated by the owner of the vehicle or a business whose enterprises and activities are considered part of farming.

MOTOR FUELS AND MOTOR CARRIER TAXES

I. Motor Fuel Taxes:

A. Tax:

The oil company franchise tax is imposed on gasoline, gasohol, undyed diesel fuel and undyed kerosene. The tax rates are subject to change yearly based on the average wholesale price of products sold in Pennsylvania. For current rates, visit the department’s website at www.revenue.pa.gov or call 1-800-482-4382.

B. Refunds:

Farmers are liable for the payment of the oil company franchise tax on the purchase of gasoline, gasohol, undyed diesel or undyed kerosene. The tax paid on such fuel used in farm machinery for the production of farm products can be reimbursed to the farmer upon submission of a claim for refund to: Commonwealth of Pennsylvania, Board of Finance and Revenue, 1101 South Front St., Suite 400, Harrisburg, PA 17104-2539. Claims are submitted for the fiscal year July 1 to June 30 and must be received by the Board of Finance and Revenue on or before the following Sept. 30. To obtain the proper claim form, a farmer must register with the Board by letter, providing his full name and address.
The board will mail the claim forms annually. The claim form must be completed -- including receipts verifying the tax was paid -- and then returned to the Board of Finance and Revenue at the above address.

C. Dyed Diesel Fuel and Dyed Kerosene:
Whenever dyed diesel fuel and dyed kerosene are purchased in Pennsylvania, they are purchased free of liquid fuels and fuels taxes. Farmers are permitted to:

- Purchase and use high sulfur dyed diesel/kerosene in diesel-powered farm equipment that is used exclusively off-highway. For example: farm tractors, harvesting equipment, etc.
- Purchase and use low sulfur dyed diesel/kerosene in diesel-powered farm equipment and in trucks used on and off highway that carry a current biennial certificate of exemption, as provided under Section 1302 (10)(iii) of the Vehicle Code.

A diesel-powered truck bearing a farm vehicle registration must use undyed diesel/kerosene to operate on public highways.

II. Motor Carriers Road Tax (MCRT) and the International Fuel Tax Agreement (IFTA):
Vehicles subject to MCRT/IFTA are qualified motor vehicles which include:

- A power unit with two axles and a registered gross weight greater than 26,000 pounds;
- A power unit with three or more axles regardless of weight; and
- A combination where the declared combination weight exceeds 26,000 pounds or where the vehicles used in combination (truck and trailer) exceeds 26,000 pounds.

Qualified motor vehicles do not include recreational vehicles such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle may not be used in connection with any business enterprise.

A. MCRT:
Any person operating a qualified motor vehicle
exclusively in Pennsylvania must credential the vehicle at a cost of $12/vehicle. The carrier must display PA Non-IFTA decals on both sides of the vehicle and carry a MCRT registration card in the vehicle.

- A farm truck registered vehicle bearing a farm truck plate and operated within restrictions of the Vehicle Code § 1344 is exempt from these requirements.
- A truck exempt from registration as a farm truck that is operated on a biennial exemption certificate as provided under § 1302 (10) (iii) is also exempt from these requirements.

B. IFTA:

Any person operating a PA based qualified motor vehicle in Pennsylvania and any other state must credential the vehicle at a cost of $12/vehicle. The carriers must display an IFTA decal on both sides of the vehicle and carry an IFTA license, or a legible copy thereof, in the vehicle. Farm vehicles as described above are NOT exempt from the IFTA credentialing requirement or the base state quarterly tax reporting requirement.

FARM DEALERS

Sales Tax

Persons Required to be Licensed: Every person, association, fiduciary, partnership, corporation or other entity engaged in making taxable sales of tangible personal property or services must be licensed with the department. Sales include leasing or renting of tangible personal property and the rental of hotel rooms.

How to Obtain a Sales Tax License: Prior to making taxable sales, rentals or leases, one must apply for a license with the PA Department of Revenue. Registration can be completed online at www.pa100.state.pa.us.

If an owner maintains more than one place of business in Pennsylvania, a copy of the license will be issued for display at each location. Licenses will only be issued or renewed to applicants that filed all required tax returns and paid all taxes due. Licenses are automatically renewed every five years.

Collection of Tax: Tax must be collected at the time of sale of property unless the sale is on credit. Tax
on credit sales must be collected within 30 days from the date of the sale. A seller is liable for reporting and remitting tax with the tax return covering the period in which either a taxable purchase was made or tax should have been collected. The seller may be assessed for failure to collect tax.

**Purchase Price:** Tax is to be collected on the full purchase price without deduction of charges for labor, handling, delivery or installation. Separately stated charges clearly designated as deposits for returnable containers transferred to the ultimate consumer of the product are not subject to tax. However, if the deposit is designated as a rental, the charge is subject to tax.

**Tax Rate:** The 6 percent state sales tax is to be collected on every separate taxable sale in accordance with the tax table on Page 19. An additional 1 percent local tax applies to items purchased or used in Allegheny County; 2 percent local tax applies to items purchased or first used in Philadelphia.

**Tax Returns:** Upon registration, the department provides sales tax licensees with a schedule for reporting periods within a calendar year. No licensee shall be excused for failure to report and pay the tax. Tax returns must be filed for every reporting period, even if no tax is due.

**Filing Frequencies**

**Monthly Returns with Prepayment Obligations:**

**LEVEL 1**

Licensees whose actual tax liability is $25,000, but less than $100,000 per quarter, must pay 50 percent of the tax liability for the same month of the preceding calendar year or remit at least 50 percent of the actual tax liability required to be reported for the same month in the current year.

**LEVEL 2**

Licensees whose actual tax liability is $100,000 or more per quarter, must pay 50 percent of the tax liability due for the same month of the preceding calendar year.

**Prepayment Due Dates**

Prepayments are due by the 20th of the current month; returns and remaining liabilities for the period are due the 20th of the following month.
Monthly Returns
Licensees whose actual tax liability is less than $25,000, but greater than $600 per quarter, must file monthly. Monthly returns are due the 20th day of the month following the end of each calendar month.

Quarterly Returns
Licensees whose actual tax liability is less than $600 per quarter, but greater than $300 annually, must file quarterly. Quarterly returns are due the 20th day of the month following the end of each calendar quarter.

Semi-Annual Returns
Licensees whole actual tax liability is $300 or less annually, must file semi-annually. Semi-annual returns are due August 20th for the January to June period and February 20th for the July to December period.

Electronic Filing
- **e-TIDES (Electronic Tax Information and Data Exchange System):** e-TIDES is a business tax filing system available free of charge to all registered sales and use tax account holders. Sales and use tax returns and payments can be made through e-TIDES by accessing [www.etides.state.pa.us](http://www.etides.state.pa.us).

- **TeleFile:** TeleFile is a fast and secure way to file and pay sales and use tax by phone. Call, toll-free, 1-800-748-8299 using a touch-tone telephone.

- **Third-Party Vendors:** Approved third-party vendors provide for secure transmission for filing and paying sales and use tax. Visit [www.revenue.pa.gov](http://www.revenue.pa.gov) to learn more about this electronic filing option.

**Electronic Funds Transfer (EFT):** All businesses are encouraged to explore this electronic payment option. Taxpayers remitting payment of $1,000 or more are required to do so by electronic funds transfer (EFT). Failure to make such payment by an approved EFT method may result in the imposition of a penalty of 3 percent of the tax due, up to $500. All tax documents are still required to be filed even when payments are made through EFT.

To register, visit [www.etides.state.pa.us](http://www.etides.state.pa.us).
Tax Exemptions

Cooperative Agricultural Associations

Cooperative agricultural associations, which are required to pay corporate net income tax, are exempt from the payment of sales and use tax on purchases of tangible personal property and services. However, the exemption does not apply to the purchase, lease, repair or the maintenance service of any motor vehicle required to be registered under the provisions of the Vehicle Code.

The exemption does not pass to a construction contractor who, pursuant to a construction contract with a cooperative agricultural association, is required to purchase materials, supplies or equipment installed so as to become part of the real estate.

Timbering

Timbering operations that include producing or harvesting trees from forests, woodlots or tree farms for the commercial production of wood, paper or energy products derived from wood by a company primarily engaged in the business of harvesting trees are not subject to sales tax. Timbering does not include the harvesting of trees for clearing land for access roads.

AGRICULTURAL SERVICES PERFORMED FOR FARMERS

Animal and Poultry Feed

Individuals or businesses dealing in the preparation of animal or poultry feed for farmers will fall into one of the following categories:

- Those predominantly engaged in the business of preparing their own animal or poultry feed for sale qualify for sales tax exemption as a processor. Grinding and mixing equipment, not including vehicles to transport the equipment, may be purchased free from tax by filing a properly completed exemption certificate with the vendor.

- Those predominantly engaged in the business of preparing animal or poultry feed belonging to another (individual or business) do not qualify as a processor. Therefore, their purchases of equipment and vehicles to transport the equipment are subject to sales and use tax.
LIST OF TAXABLE AND NONTAXABLE ITEMS

T – Taxable: Items not normally used directly in farming.

NT – Nontaxable: Items that normally are used directly in farming.

NOTE: For items not normally used directly in farming that were purchased tax-free, a farmer should notate the invoice reflecting the reason for exemption, and maintain the invoice and exemption certificate.

T – Acetylene
NT – Air compressors
NT – Air conditioning, if used to preserve farm products prior to packaging (Taxable if used 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 – Automated milking equipment
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/farrier services for commercial racehorses or horses used directly in farming
NT – Blankets when used to preserve the health of productive animals
NT – Blowers
NT – Boarding of animals
NT – Boots
NT – Breeding services for productive animals
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 (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. Property used for general farm cleaning and maintenance is taxable.
NT – Clippers or clipping machines for use on productive animals
NT – Combines
T – Computers
T – Computer software, canned
NT – Containers: non-returnable 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 – Defoliants
NT – Dehorners 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 animals, birds or fish
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
NT – Electricity to operate farm equipment or interior barn lighting
T – Electricity for operating exterior lighting
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, game birds or fish
T – Feed for the raising of non-productive animals for hunting or zoos
NT – Feeding equipment, including, but not limited to bowls, buckets, cans, carts,
tubs, food scoops, grinders and watering devices for productive animals or game birds

T – Fencing
NT – Fertilizer distributors
NT – Fertilizers and chemical additives for soil
NT – Field sprayers
T – Fire prevention and safety 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 – Fumigation services upon agricultural commodities or containers used for agricultural commodities

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 productive farm animals, game birds or fish

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
NT - Hay racks
NT - Hay rakes
NT - Hay tedders
NT - Hay windrowers
T - Heaters for milk house, including water heaters
T - Help Supply
NT - Herbicides
NT - Hog feeders
NT - Hoof trimmers for productive animals
NT - Hormones for productive animals
T - Horsefeed
NT - Husking machines
NT - Hydraulic hoist installed on a 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 - 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 animals, birds or fish
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 – Multipurpose agricultural vehicle (ATV), when used exclusively for farming
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
T – Oxygen
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 – Pest Control services for agricultural services
NT – Pesticide
T – Pet food
NT – Picking equipment
NT – Pipes to supply water to barn or to water productive animals, game birds or crops
NT – Pitchfork
NT – Planters
NT – Plants
NT – Plows
T – Post hole diggers
NT – Poultry house equipment, including, but not limited to nests, feeders and waterers

NT – Productive animals

NT – Pruning equipment

NT – Pumps for use in farm irrigation or watering productive animals or game birds

T – Radios

NT – Refrigeration or cooling equipment 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 animals, birds or fish

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 – Ties
 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 – Topsoil
NT – Tractors and accessories
NT – Trough
NT – Tubs
NT – Twine
NT – Vaccines for animals, birds or fish
NT – Ventilation fans and equipment
NT – Veterinarian services for animals, birds and fish
NT – Washers for fruit, vegetable and egg
 T – Water heater for cleaning dairy equipment and supplies
NT – Water testing
NT – Watering devices
NT – Waxers for fruits and vegetables
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
### SALES AND USE TAX RATES

#### 6% RATES

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If the purchase price is more than $10, 6 percent and 1 percent or 2 percent county tax (if applicable), of each dollar plus the above bracket charges upon any fractional part of a dollar must be collected.
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