



# TEXAS TIMBER SALES TAX EXEMPTIONS

**Glenn Hegar** Texas Comptroller of Public Accounts

## EXEMPT

These items are exempt from sales tax, when purchased with a current Agricultural and Timber Registration Number, for exclusive use in producing timber for sale.

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

## 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\*
- Pet food
- Taxable services such as nonresidential real property repairs or remodeling, security services and waste removal

\* See [comptroller.texas.gov/taxes/ag-timber/](http://comptroller.texas.gov/taxes/ag-timber/).