

TAXABLE Customer
Certificate for Feed Exemption Only



ALABAMA DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION

ST: EXC-1
7/92

Exemption Certification Respecting Fertilizers,
Insecticides, Fungicides, and Seedlings

Purchaser's Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

SCS Farm Number (if available): _____

I, the undersigned, hereby certify that the items of tangible personal property purchased from (name of retailer) _____ will be used for the exempt agricultural purposes described in subdivisions (2), (4), or (22) of Section 40-23-1(a), Code of Alabama 1975, as amended, and therefore may be purchased without payment of sales or use tax under Alabama law. I am aware that liability for payment of any sales or use tax ultimately determined to be applicable with respect to the items so purchased will be the exclusive responsibility of the undersigned.

Signature: _____ Date: _____

1. All of the information requested above should be completed by the purchaser.
2. Seller should furnish a copy of the completed certificate, with receipt attached, to the purchaser.
3. Seller should retain the original completed certificate and a copy of the sales receipt for a three-year period.

Subdivision (2) exempts sales of fertilizer when used for agricultural purposes.

Subdivision (4) exempts sales of insecticides and fungicides when used for agricultural purposes. This subdivision also exempts feed for livestock and poultry, but does not include prepared food for dogs and cats.

Subdivision (22) exempts sales of seedlings, plants, shoots, and slips which are to be used for planting vegetable gardens or truck farms and other agricultural purposes.

¹ Rule 810-6-3-.01.02. Livestock, definition of. (1) In accordance with the guidelines for interpretation outlined in *Brundidge Milling Co. v. State*, 45 Ala. App. 208, 228 So. 2d 475 (1969); the term "livestock" as used in Title 40, Chapter 23 of Code of Ala. 1975, and in the sales and use tax regulations shall mean cattle, swine, sheep, goats, and members of the equidae family of mammals such as horses, mules, and donkeys.