

# Fact Sheet #20 Sales Taxes



## Sales Tax Exemption

Under Chapter 64H of the Massachusetts General Laws, machinery, materials, tools, and fuel used exclusively for agricultural production are exempt from sales tax.

## Sales Tax Exemption Forms

**Goods Sold** - Vendors may request Form ST-12 certifying that the goods they are selling to you will be used for a tax-exempt purpose.

**Pesticides** - In order to receive the sales tax exemption on pesticides, you will need to be a certified pesticide applicator (see Fact Sheet #11 on Environmental Regulations) and may need to provide Form ST-12.

**Gasoline** - Farmers are also exempt from paying excise tax on gasoline used solely for agricultural purposes. To do so, submit Form GT-9A. In order to claim the credit, you must keep detailed records and pay particular attention to how fuel is used when a vehicle is used for both farm and non-farm purposes. Typically, fuel used to travel from one part of a farm to another is eligible for the credit, but fuel used to transport supplies or produce to or from the farm may not be eligible.



For assistance, contact the Massachusetts Department of Revenue (MDOR):

Phone: (617) 887-MDOR or (800) 392-6089

Website: [www.mass.gov/dor/](http://www.mass.gov/dor/)

***Note that if you will be selling items other than food from your farm, you will need to file Massachusetts Form ST1 to get a sales tax registration certificate from the Department of Revenue. To obtain this form, contact MDOR at one of the numbers listed above.***