



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

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/.