

	NEW YORK	VERMONT
What is farming?	<p>Very broadly defined in tax statutes. Two parts to the definition.</p> <p>First the types of farming:</p> <ul style="list-style-type: none"> • Farming includes agriculture, floriculture, horticulture, aquaculture and silviculture; stock, dairy, poultry, fruit, fur bearing animal, graping, truck and tree farming; ranching; operating nurseries, greenhouses, vineyard trellises or other similar structures used primarily for the raising of agricultural, horticultural, vinicultural, viticultural, floricultural or silvicultural commodities; operating orchards; raising, growing and harvesting crops, livestock and livestock products, and raising, growing and harvesting woodland products as part of a timber operation, including timber, logs, lumber, pulpwood, posts and firewood. <p>Second, there is a list of specific crops, livestock, and livestock products that are included within the definition of farming:</p> <ul style="list-style-type: none"> • “Crops, livestock and livestock products” shall include: <ul style="list-style-type: none"> ○ field crops, including corn, wheat, oats, rye, barley, hay, potatoes and 	No definition or reference to any definition in sales tax statutes

	<ul style="list-style-type: none">dry beans;○ fruits, including apples, peaches, grapes, cherries and berries;○ vegetables and herbs;○ horticultural specialties, including nursery stock, ornamental shrubs, ornamental trees and flowers;○ livestock and livestock products, including cattle, sheep, hogs, goats, horses, poultry, ratites, such as ostriches, emus, rheas and kiwis, farmed deer, farmed buffalo, fur bearing animals, wool bearing animals, such as alpacas and llamas, milk, eggs and furs;○ maple sap;○ Christmas trees derived from a managed Christmas tree operation whether dug for transplanting or cut from the stump;○ aquaculture products, including fish, fish products, water plants and shellfish;○ apiary products, including honey, beeswax, royal jelly, bee pollen, propolis, package bees, nucs and queens.	
--	---	--

What is exempt?	Property and services used in farm production. Includes supplies, tools, equipment, installed machinery, vehicles, computers used on a farm, building supplies.	<ul style="list-style-type: none"> • List of specified agricultural items in statute: <ul style="list-style-type: none"> ○ Agriculture feeds, seed, plants, baler twine, silage bags, agricultural wrap, sheets of plastic for bunker covers, liming materials, breeding and other livestock, semen breeding fees, baby chicks, turkey poults, agriculture chemicals other than pesticides, veterinary supplies, and bedding. • Fertilizers and chemicals when used “directly” in production for sale of tangible personal property on a farm. • Machinery and equipment.
What is the threshold for the exemption?	Property and services predominately used in farm production (51%)	<ul style="list-style-type: none"> • If an item is list of specified agricultural items, it is exempt regardless of use. • Fertilizers and pesticides used “directly” in production for sale of tangible personal property on a farm. • Machinery and equipment used “directly and exclusively” in the production of tangible personal property on farms.
How does farmer get the exemption?	Files an affidavit with seller either for each purchase, or on a blanket basis.	<ul style="list-style-type: none"> • No exemption certificate needed for items on specified list • Exemption certificate needed for fertilizer, pesticide, machinery and equipment purchases.