

Types of Farming:

Farming includes agriculture, floriculture, horticulture, aquaculture and silviculture;

Stock, dairy, poultry, fruit, fur bearing animals, graping, truck and tree farming;

Ranching; operating nurseries, greenhouses, vineyard trellises or other similar structures using 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 a part of a timber operation, including timber, logs, lumber, pulpwood, posts and firewood.

Agriculture Tax Exemption Draft

Crops, Livestock and Livestock Products shall include, but are not limited to:

Field Crops, including corn, wheat, oats, rye, barley, hay, soybeans, legumes, potatoes and dry beans;

Fruits, including apples, peaches, grapes, cherries and berries;

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 liamas, milk, eggs, and furs;

Lime, Fertilizer and pesticides;

Maple syrup;

Maple sap;

Maple syrup production is exempt until you sell product;

Raising livestock when used in production farming;

Grass and forage seed other than lawn seed;

Gates, free stalls, panels, fencing and fencing supplies;

Cattle and round bale feeders;

Manure spreaders including when used to stack manure;

Baler twin, silage bags, agricultural wrap, plastic for bunkers,

Semen, breeding stock;

Baby chicks, turkey poults;

Veterinary supplies;
Bedding;
Machinery or Milking equipment permanently installed, examples barn
cleaners, ventilation and fans, conveyers, dryers, elevators, irrigation
systems;
Electrical systems;
Buildings materials necessary for constructing or repairing;
Greenhouses, components used in soil making, pots to contain seedlings
/plants, plastic for recovering houses, florist wrap (use tax should be
charged only once) (at original purchase);
Desiel fuel and oil

Items To Be Discussed

Handkerchiefs
Footwear clarification
Propane taxed to business, non-tax to home owner
Wood Pellets, taxable to business, non-tax to home owner
Delivery charges are taxable
S3 Forms
Education and Workshops
Computers
Motor vehicles, trailers, ATVs
NH farmers get taxed for fertilizer if picked up in Vermont, tax exempt if
Vermont company spreads
Christmas trees derived from managed Christmas tree operation whether
dug for transplanting or cut from the stump (natural Christmas trees);
Aquaculture products, including fish, fish products, water plants and
shellfish;
Apiary products, including honey, beeswax, royal jelly, bee pollen,
propolis, packaged bees, nucs and queens.