

This certificate may only be used for the purchase of materials, machinery and equipment incorporated into the construction, repair or renovation of the following on-farm facilities. Revenue Form 51A158, Farm Exemption Certificate, must be used for the purchase of feed/feed additives, farm machinery, farm work stock, water, gasoline, special fuels, liquefied petroleum gas, farm chemicals, etc., for each of these facilities.

On-Farm Grain or Soybean Facilities—This certificate applies to the equipment, machinery, attachments, and any materials incorporated into the construction, repair or renovation of on-farm facilities used exclusively for grain or soybean storing, drying, processing, or handling. KRS 139.480(13)

On-Farm Facilities Used Exclusively for Raising Poultry or Livestock—This certificate shall apply to the equipment, machinery, attachments and any materials incorporated into the construction, repair or renovation of on-farm facilities used exclusively for raising chickens or livestock. The exemption shall apply, but not be limited to, vent board equipment, waterer and feeding systems, brooding systems, ventilation systems, alarm systems, and curtain systems. KRS 139.480(14)

On-Farm Ratite Production Facilities—This certificate shall apply to equipment, machinery, attachments, and any materials incorporated into the construction, repair or renovation of on-farm facilities used in the breeding and producing of ratite birds, feathers, hides, breeding stock, eggs, meat, and ratite by-products. The exemption shall apply to incubation systems, egg processing equipment, waterer and feeding systems, brooding systems, ventilation systems, alarm systems, and curtain systems. KRS 139.480(23)

On-Farm Llama and Alpaca Production Facilities—This certificate shall apply to equipment, machinery, attachments, and any materials incorporated into the construction, repair or renovation of on-farm facilities used for the production of hides, breeding stock, fiber and wool products, meat, and llama and alpaca by-products. The exemption shall apply to waterer and feeding systems, ventilation systems, and alarm systems. KRS 130.480(25)

On-Farm Buffalo Production Facilities—This certificate shall apply to equipment, machinery, attachments, and any materials incorporated into the construction, repair or renovation of on-farm facilities used for the production of hides, breeding stock, meat and buffalo by-products. The exemption shall apply to waterer and feeding systems, ventilation systems, and alarm systems. KRS 139.480(28)

On-Farm Aquaculture Facilities—This certificate shall apply to equipment, machinery, attachments, and any materials incorporated into the construction, repair or renovation of on-farm facilities used in producing products of aquaculture. The exemption shall apply, but not be limited to: waterer and feeding systems; ventilation, aeration, and heating systems; processing and storage systems; production systems such as ponds, tanks, and raceways; harvest and transport equipment and systems; and alarm systems. KRS 139.480(29)

“Aquaculture” means the science, art, and business of producing and raising aquatic organisms under controlled or semi-controlled conditions. KRS 260.960

On-Site Cervid Facilities—This certificate shall apply to equipment, machinery, attachments, and any materials incorporated into the construction, repair or renovation of on-site facilities used for the production of hides, breeding stock, meat and cervid by-products. KRS 139.480(30)

Questions concerning the use of this certificate should be directed to the Division of Sales and Use Tax, (502) 564-5170.