GATE
GEORGIA AGRICULTURAL TAX EXEMPTION
GEORGIA DEPARTMENT OF AGRICULTURE

GEORGIA AGRICULTURAL TAX EXEMPTION PROGRAM SUMMARY

The Georgia Agricultural Tax Exemption program (GATE) is an agricultural sales and use tax exemption certificate issued by the Department of Agriculture that identifies its user as a qualified farmer or agricultural producer. The Georgia Agricultural Tax Exemption (GATE) is a program created through legislation, which offers qualified agriculture producers a sales tax exemption on agricultural equipment and production inputs. Read on to understand the most current requirements for the GATE program or visit the link below for more information.

Individuals or businesses that have earned or expect to earn at least $5,000 on an annual basis from qualified agricultural activities are eligible for the GATE exemption.

Qualified activities can be aggregated across multiple crops or NAICS codes.

Applicants must have on file previous tax forms that demonstrate income of $5,000 from combined crops, or be able to provide the Agriculture Commissioner with enough documentation to determine a discretionary approval. Satisfactory documentation could include a business plan, tax returns, forms, sales receipts, FSA data, etc. The Georgia Department of Revenue will provide new and existing GATE cardholders a state taxpayer identification number.

As of the 2019 production year, cards are issued for a three-year term.

All applications are processed and paid for electronically. A three-year exemption costs $150. **Mailed applications or payments are not accepted, and we do not take payment over the phone.**

The Georgia Department of Agriculture shall provide each applicant a warning message covering consequences of providing false information or misusing the exemption as well as an acknowledgment that all information will be shared with the Department of Revenue.

Eligibility may be suspended for up to one year in the event of misuse. If a second offense occurs within five years of the original suspension, the eligibility may be revoked. All revocations will result in mandatory program ineligibility for three years.

A wallet-sized plastic card and two key fobs are issued to each primary cardholder. Cards are mailed annually to all active accounts in order to show the current year of eligibility. (see reverse for example).

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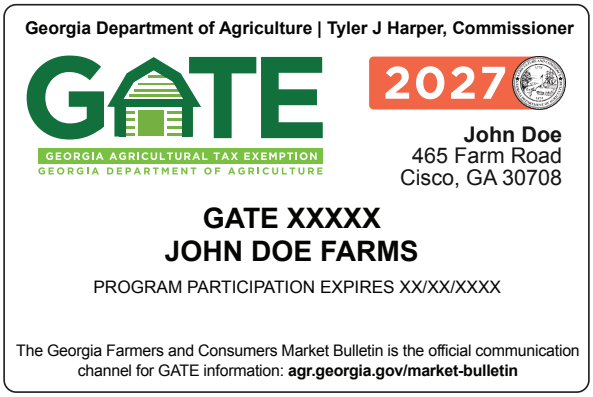
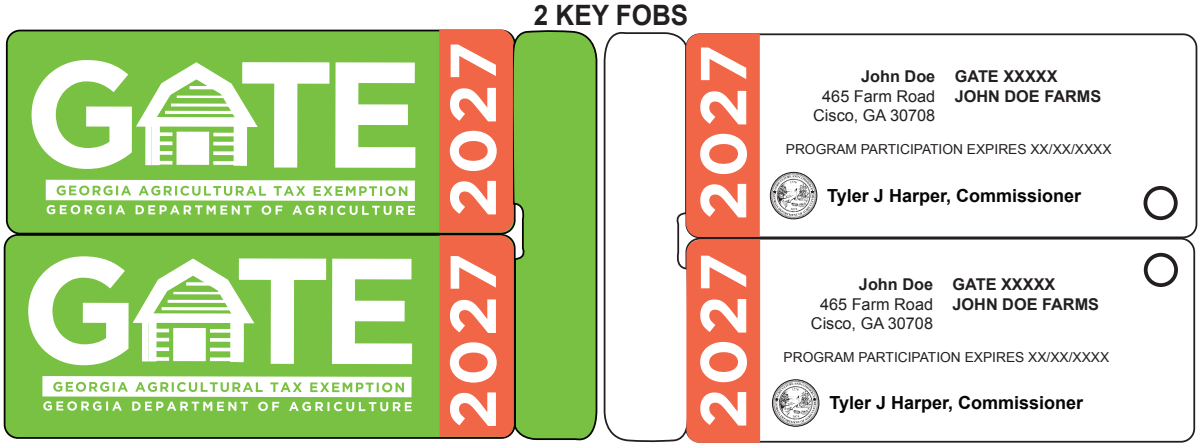
2027 wallet card and key fob (actual size)

FRONT: WALLET CARD

REAR: WALLET CARD



2 KEY FOBS