

***N.B. PLEASE PROVIDE THE SIGNED FORM FOR OUR FILE TO EXEMPT POLICY FROM TAX. IF NOT RECEIVED, THE RETAIL SALES TAX TO BE APPLIED.***

***THANK YOU***

## **RETAIL SALES TAX EXEMPTION**

**R.S.T. ACT - JUNE 1989**

### **WHO IS A FARMER**

For retail sales tax purposes, a “person engaged in the business of farming” means a person who undertakes farming with a reasonable expectation of profit. Farming includes:

- ◆ the growing of food for human or animal consumption
- ◆ tilage of the soil for the purposes of growing sod, trees, shrubs, bushes, seeds and seedlings, flowers, plants and bulbs from which plants or flowers may be grown.
- ◆ raising of livestock (cattle, sheep, goats, hogs, poultry, horses, mules ponies, donkeys and bees)
- ◆ breeding of fur-bearing animals for the purpose of selling their pelts
- ◆ propagation and cultivation of plants within a hothouse, greenhouse or other enclosed structure designed for the protection of plants
- ◆ growing tobacco plants
- ◆ the following services performed exclusively for farmers:
  - custom planting, cultivating, harvesting, fertilizer spreading or crop spraying
  - installing drainage tiles and performing drainage work
- ◆ are insuring agricultural property that is leased to a person actively engaged in the business of farming.

### **WHO IS NOT A FARMER**

Many persons have gardens or small holdings and produce fruit, vegetables or keep livestock for their own consumption or use. They are not considered to be in the business of farming and the exemptions for farmers do not apply to them.

**“I hereby certify that I am engaged in the business of farming according to the definition of “Who is a Farmer” as outlined on this declaration.**

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Please Print

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Location of Farm: \_\_\_\_\_

POLICY #