

40-29-.02 Application for Authorization to Attain a Georgia Agriculture Tax Exemption (GATE) Certificate

(1) No person or entity shall utilize a GATE Certificate unless prior application for certification or licensing has been made to the Department and permission to make such use has been granted by the Commissioner.

(2) Only Qualified Agriculture Producers are authorized to use the GATE Certificate.

(3) 'Qualified Agriculture Producer' includes producers of agricultural products or services who meet one of the following criteria:

- (a) The person or entity is the owner or lessee of agricultural land or other real property from which \$2,500.00 or more of agricultural products were produced and sold during the year, including payments from government sources;
- (b) The person or entity is in the business of performing agricultural operations and has provided \$2,500.00 of such services during the year;
- (c) The person or entity is in the business of producing long-term agricultural products from which there might not be annual income, including, but not limited to, timber, pulpwood, orchard crops, pecans, and horticultural or other multiyear agricultural or farm products. Applicants must demonstrate that sufficient volumes of such long-term agricultural products will be produced which have the capacity to generate at least \$2,500.00 in sales annually in the future; or
- (d) The person or entity must establish, to the satisfaction of the Commissioner of Agriculture, the person or entity is actively engaged in the production of agricultural products and has or will have created sufficient volumes to generate at least \$2,500.00 in sales annually.

(4) The person or entity seeking a GATE Certificate may be regarded as an agriculture producer under one or more of following NAICS codes. North American Industry Classification System (NAICS) Codes can be found online at www.census.gov and shall be used by applicant to determine which code the person or entity may fall under for purposes of eligibility when applying for a GATE Certificate:

2012 NAICS

US Code	2012 NAICS US Title
11111	Soybean Farming
11112	Oilseed (except Soybean) Farming
11113	Dry Pea and Bean Farming
11114	Wheat Farming
11115	Corn Farming
11116	Rice Farming
11119	Other Grain Farming
1112	Vegetable and Melon Farming
111219	Pumpkins, Onions, Carrots
1113	Fruit and Tree Nut Farming

111334	Blackberries, Blueberries
1114	Greenhouse, Nursery, and Floriculture Production
111421	Christmas Trees, Turfgrass (Sod Farming)
11191	Tobacco Farming
11192	Cotton Farming
11193	Sugarcane Farming
11194	Hay Farming
111991	Sugar Beet Farming
111992	Peanut Farming
111998	All Other Miscellaneous Crop Farming
11211	Beef Cattle Ranching and Farming, including Feedlots
11212	Dairy Cattle and Milk Production
11213	Dual-Purpose Cattle Ranching and Farming
1122	Hog and Pig Farming
11231	Chicken Egg Production
11232	Broilers and Other Meat Type Chicken Production
11233	Turkey Production
11234	Poultry Hatcheries
11239	Other Poultry Production
112390	Quail, Ostrich
1124	Sheep and Goat Farming
1125	Aquaculture
112519	Alligator
11291	Apiculture
11292	Horses and Other Equine Production
11293	Fur-Bearing Animal and Rabbit Production
11299	All Other Animal Production
112990	Alpaca/Llama
1131	Timber Tract Operations
1132	Forest Nurseries and Gathering of Forest Products
1133	Logging
11511	Support Activities for Crop Production
115111	Cotton Ginning
115112	Soil Preparation, Planting, and Cultivating
115113	Crop Harvesting, Primarily by Machine
115114	Postharvest Crop Activities (except Cotton Ginning)
115116	Farm Management Services
1152	Support Activities for Animal Production
1153	Support Activities for Forestry
31111	Animal Food Manufacturing
31142	Fruit and Vegetable Canning, Pickling, and Drying*
3115	Dairy Product Manufacturing*
311611	Animal (except Poultry) Slaughtering*
311615	Poultry Processing
31213	Wineries*
49313	Farm Product Warehousing and Storage

*IF ON FARM**

(5) Applications for the GATE Certificate shall be made online at www.agr.georgia.gov. For application assistance, applicants may contact the GATE Service Center at 855-327-6829 or 855-FarmTax.

(6) The applicant must disclose the following information in order to be deemed eligible by the Department:

- (a) The types of crops, livestock, or other agricultural products that are produced for sale or the custom agricultural service performed by the applicant;
- (b) The name and address of the farm, ranch, timber operation, or other business owned or operated by the applicant in relation to the production of agricultural products or the custom agricultural service; and
- (c) An authentic and active e-mail address.
- (d) Applicant must provide the name of the primary certificate holder and the names of no more than (2) authorized users. Commissioner has the authority to increase the number of authorized users, at his discretion.

(7) Applicant must check boxes on the application which apply and attest that the information provided is true and accurate. The information provided by the applicant will be shared with the Georgia Department of Revenue.

(8) The Commissioner shall require applicants to acknowledge and produce, upon request, at least one of the following forms to determine eligibility:

- (a) IRS schedule F
- (b) IRS form 4835
- (c) IRS schedule E
- (d) IRS form 4797
- (e) IRS form 1065
- (f) IRS form 1120 Or 1120(s)

(9) An annual certification fee of \$25 will be required for Department-assisted online applications, and a certification fee of \$20 will be required for non-assisted online applications. All fees may be paid online at www.agr.georgia.gov.

(10) Upon completion of the application and receipt of the certification fee online, a printable certificate, including a unique certification number and a wallet-sized certification card, will be provided as confirmation of certification. Replacement cards may be obtained online free of charge. All certification information will be forwarded to the Department of Revenue.

(11) The GATE Certificate is non-transferable.

(12) Certificate holders shall comply with all applicable laws and regulations and obtain all appropriate governmental approval pertaining to the selling, advertising, marketing, packaging, manufacturing, or other commercial handling of agriculture products.

(13) Any unauthorized use of the GATE Certificate may result in criminal prosecution.

Authority: O.C.G.A. § 48-8-3.3.

40-29-.03 Renewal Process

(1) The GATE Certificate must be renewed annually. The procedure for annual renewal by certificate holders previously authorized to use the GATE Certificate is as follows:

(a) Certificates are only valid for the calendar year and expire December 31. The Department will begin accepting renewal applications on November 1, prior to the new calendar year.

(b) Renewals shall be made online at www.agr.georgia.gov. For renewal assistance, applicants may contact the GATE Service Center at 855-327-6829 or 855-FarmTax.

(c) The fee for renewal online, without Department assistance, is \$20. The renewal fee for Department-assisted online applications is \$25. The renewal fee may be paid online at www.agr.georgia.gov.

(d) Failure to remit the annual renewal fee and application by the expiration date shall result in the Certificate being designated as inactive and therefore ineligible for GATE benefits.

Authority: O.C.G.A. § 48-8-3.3.