## Form ST-18

## COMMONWEALTH OF VIRGINIA SALES AND USE TAX CERTIFICATE OF EXEMPTION

For use by a farmer for purchase of tangible personal property for use in producing agricultural products for market, medicine and drugs sold to a veterinarian, or property used to produce agricultural products for market in an indoor, closed, controlled-environment commercial agricultural facility, and used in the manner described below. In order to be deemed a "farmer," a person must be engaged in the business of producing agricultural products for market.

Го:			Dat	te:	
		Name of Dea	ller		
	1	Number and Street or Rural Route	City, Town or Post Office	State	ZIP Code
Va. (	Code	§ 58.1-609.2 provides that the Virginia	retail sales and use tax shall not app	oly to (check appropria	ate box):
	chi coi ma ma	mmercial feeds; seeds; plants; fertilizers; cks; turkey poults; rabbits, quail; llamas ntainers for fruits and vegetables; farmaterials to be affixed to real property ownerket and sold to or purchased by a farmaterials for use in agricultural production	s; bees; agricultural chemicals; fuel for machinery; tangible personal prope ned or leased by a farmer necessary er; and agricultural supplies provided	or drying or curing cro erty except for structu y for use in agricultura d the same are sold to	ps; baler twine; ral construction al production for and purchased
	tre	edicines and drugs sold to a veterinarian atment of agricultural production animals market.			
		e following property used directly in proving vironment commercial agricultural facility		arket in an indoor, clo	sed, controlled-
	a.	Internal components or materials, whe and maintain the necessary growing efor moving such towers; and insulation humidification, dehumidification, and a	environment for plants, including town, partitions, and cladding; (ii) for ligh	vers for growing plant ting systems; (iii) for h	s; conveyances neating, cooling,
	b.	External components, machinery, and early air circulation systems; (ii) for util supporting, and maintaining the necess	lity upgrades and related distributio	n infrastructure; and (	
	C.	Structural components of (i) insulation, the necessary growing environment for and roofs, that allow sunlight in greenho	plants or (ii) translucent or transpare	nt elements, including	windows, walls,
	vei pro	r purposes of this exemption, "indoor, clost rtical farming or a greenhouse, regardle oducts" includes any horticultural, floricult property used in producing cannabis or a	ess of whether the greenhouse is aff tural, viticulture, or other farm crops. F	ixed to real property a	and "agricultural
	this ma of   Ce	he undersigned farmer, hereby certify the date, unless otherwise specified on each tket, and are exempt from the Virginia reproducing agricultural products for marker tificate of Exemption, to the best of my be Virginia Retail Sales and Use Tax Act.	ch order, will be purchased exclusive retail sales and use tax. I further cert et, that I am marketing agricultural p	ly for use in agricultura tify that I am engaged roducts produced by n	al production for in the business ne, and that this
	cei pui to	he undersigned veterinarian, engaged in rtifies that all purchases from the above rpose indicated above, unless otherwise the best of my knowledge and belief, is d Use Tax Act.	named vendor on and after this date e specified on each order. I further ce	e, will be purchased ex ertify that this Certificat	clusively for the e of Exemption,

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Print Name of Farmer or Veterinarian	Signature of Farmer or Veterinarian	Virginia Account	Number, if any
Business Name		Trading As Name	
Number and Street or Rural Route	City, Town or Post Office	State	ZIP Code
nd of business engaged in by dealer:e			s true and corre
eclare that I am authorized to sign this Certifica de in good faith, pursuant to the Virginia Retai	te of Exemption and that, to the best of my		s true and corre
eclare that I am authorized to sign this Certificate in good faith, pursuant to the Virginia Retaite:  Signature	te of Exemption and that, to the best of my		s true and corre
eclare that I am authorized to sign this Certifica de in good faith, pursuant to the Virginia Retai	te of Exemption and that, to the best of my	knowledge and belief, it is	s true and corre

- 1. Information for farmer This Certificate of Exemption applies only to the items of tangible personal property listed above when sold to a farmer for use in agricultural production for market. Items purchased by a farmer for personal, family or home use or consumption are subject to the tax. A farmer who is not engaged in the business of producing agricultural products for market cannot claim the agricultural exemption.
- 2. Information for contractor This Certificate of Exemption may not be used by a contractor. Any contractor who purchases tangible personal property (except structural construction materials) necessary for agricultural production for market to be affixed to real property owned or leased by a farmer should contact the Department of Taxation to obtain the proper exemption certificate.
- **3. Information for dealer** A dealer is required to have on file only one Certificate of Exemption properly executed by the farmer or veterinarian who buys tax exempt tangible personal property for the purpose indicated hereon.
- **4. Virginia Tax Account Number** If the farmer or veterinarian has a sales or use tax account number with the Department of Taxation, the farmer or veterinarian must enter the Virginia sales tax account number in the space provided. However, if the farmer or veterinarian is *not* registered with the Department of Taxation for sales or use tax purposes, the farmer or veterinarian may still use this Certificate of Exemption and should enter "NONE" in the space provided.

RETAIN THIS DOCUMENT FOR YOUR RECORDS.

DO NOT SEND TO THE TAX DEPARTMENT.