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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**AGRICULTURAL EXEMPTION CERTIFICATE**  
FOR SALES AND USE TAX

**ST-8F**  
(Rev. 11/20/07)  
5075

This exemption certificate may be presented upon each purchase by the holder or the retailer may keep on file a copy of the certificate. When an exempt sale is made pursuant to a certificate on file, the purchaser must note on the purchase invoice the exempt items and state the items are to be used for exempt purposes. When the purchase order meets the requirements of this section, the liability for any tax determined to be due is solely on the purchaser.

The undersigned hereby certifies that the purchases of tangible personal property made under this certificate are made in accordance with the exemption checked below: that in the event the property so purchased is used for purposes other than specified, the purchaser assumes full liability and must file a return and pay the tax due thereon.

Description of tangible personal property purchased \_\_\_\_\_

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

Purchaser's Name \_\_\_\_\_  
(Please Print)

Address \_\_\_\_\_  
Street City State Zip

**SCHEDULE OF AGRICULTURAL EXEMPTIONS FOUND AT CHAPTER 36 OF TITLE 12 OF THE CODE OF LAWS OF  
SOUTH CAROLINA 1976, AS AMENDED**

Check Applicable Exemption:

- ☐ Feed used for the production and maintenance of poultry and livestock; [12-36-2120(5)].
- ☐ Insecticides, chemicals, fertilizers, soil conditioners, seeds or seedlings, or nursery stock, used solely in the production for sale of farm, dairy, grove, vineyard or garden products or in the cultivation of poultry or livestock feed; [12-36-2120(6)].
- ☐ Containers and labels used in:
  - (a) preparing agricultural, dairy, grove or garden products for sale; or
  - (b) preparing turpentine gum, gum spirits of turpentine and gum resin for sale. For purposes of this exemption, containers mean boxes, crates, bags, bagging, ties, barrels, and other containers; [12-36-2120(7)]
- ☐ Fuel used in farm machinery and farm tractors; [12-36-2120(15)].
- ☐ Farm machinery and their replacement parts and attachments, used in planting, cultivating or harvesting farm crops, including bulk coolers (farm dairy tanks) used in the production and preservation of milk on dairy farms, and machines used in the production of poultry and poultry products on poultry farms, when such products are sold in the original state of production or preparation for sale. This exemption does not include automobiles or trucks; [12-36-2120(16)].
- ☐ Fuel used exclusively to cure agricultural products; [12-36-2120(18)].
- ☐ Natural and liquefied petroleum gas and electricity used exclusively in the production of poultry, livestock, swine and milk; [12-36-2120(32)].
- ☐ Electricity used to irrigate crops; [12-36-2120(44)].
- ☐ Building materials, supplies, fixtures and equipment for the construction, repair or improvement of or that become part of a self-contained enclosure or structure specifically designed, constructed, and used for the commercial housing of poultry or livestock; [12-36-2120(45)].

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Account # \_\_\_\_\_

Please check the items that you do not want to be taxed when purchased from Covetrus North America.

Companion Animal

- |   |  |
|---|--|
| <input type="checkbox"/> Pet Supplies (ex. toys, collars, leashes)    | <input type="checkbox"/> Non Prescription Dispensed Drugs                    |
| <input type="checkbox"/> Prescription Diets                           | <input type="checkbox"/> Prescription Dispensed Drugs                        |
| <input type="checkbox"/> Non-Prescription Diets                       | <input type="checkbox"/> Non Prescription Injectable Drugs                   |
| <input type="checkbox"/> E-Collars                                    | <input type="checkbox"/> Prescription Injectable Drugs                       |
| <input type="checkbox"/> Vitamins/Supplements/Nutraceuticals          | <input type="checkbox"/> Vaccines  |
| <input type="checkbox"/> Non Prescription Flea & Tick (ex. Frontline) | <input type="checkbox"/> Prescription Flea & Tick (ex. Comfortis)            |
| <input type="checkbox"/> Insulin Syringes                             | <input type="checkbox"/> Diabetic Supplies (ex. meters, test strips, etc...) |

Large Animal

- ☐ Non Prescription Dispensed Drugs
- ☐ Prescription Dispensed Drugs
- ☐ Non Prescription Injectable Drugs
- ☐ Prescription Injectable Drugs
- ☐ Vaccines

Equine

- ☐ Non Prescription Dispensed Drugs
- ☐ Prescription Dispensed Drugs
- ☐ Non Prescription Injectable Drugs
- ☐ Prescription Injectable Drugs
- ☐ Vaccines

General

- |   |  |
|---|--|
| <input type="checkbox"/> Syringes & Needles                             | <input type="checkbox"/> Administration Devices (ex. IV sets, catheters) |
| <input type="checkbox"/> Dispensing Supplies (ex. bottle, caps, labels) | <input type="checkbox"/> Medical Supplies (ex. gauze, tape, bandages)    |
| <input type="checkbox"/> Clinic Supplies (ex. cleaners, gloves, scrubs) | <input type="checkbox"/> Diagnostic Kits                                 |
| <input type="checkbox"/> Tools  | <input type="checkbox"/> Equipment                                       |

I understand that items that I use or administer in my practice are considered consumed by me and tax is due at the time of purchase. I certify that I may resell in their same form any/all items that I have indicated above or cannot, at the time of purchase, identify if I will use, use in an exempt manner, or resell the products I purchase. Accordingly, please do not tax me on any items indicated. If any additional tax is due, I will pay the tax directly to the jurisdiction or contact Covetrus North America to bill me the additional tax.

Signature \_\_\_\_\_

Date \_\_\_\_\_