

State of A l a b a m a  
Department of Revenue  
P.O. Box 327710  
Montgomery, AL 36132-7710

**1<sup>st</sup> Time Ag Use**

Under Alabama General Sales Tax Law

**Per Alabama Code 1975, Section 40-23-31 and 40-23-83**

Bidder # \_\_\_\_\_ Auction Date \_\_\_\_\_

Purchaser \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

This certifies that per statute all tangible personal property sold online by Big Iron Auction Company the buyer declares that I am engaged in the business of farming and agree that the machinery used in the planting, cultivating and harvesting of farm products is being used strictly for the above stated purpose will be taxed at the reduced rate of 1.5%. I also understand that this reduced rate does not apply to replacement parts, attachments, and replacements.

**Description of Equipment** \_\_\_\_\_

Purchaser hereby agrees that should this sale be later held subject to tax, purchaser assumes full liability for the tax.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date