

State of Alabama
Department of Revenue
P.O. Box 327710
Montgomery, AL 36132-7710
1st 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