



Upcoming Seminars Highlight Tax Exemptions for the Agricultural Industry

By George Runner

According to the California Department of Food and Agriculture, our state is the nation's largest agricultural producer and exporter, producing nearly half of US-grown fruits, vegetables and nuts. Agricultural production in California totaled \$43 billion last year. Clearly, your contribution to California's job market and economy is vital.

Unfortunately, doing business in California has become increasingly difficult. To be successful, it is important to know not only your tax obligations, but also the rights and tax benefits to which you are entitled.

Most likely you already know about California's partial sales and use tax exemption for farm equipment and machinery. But did you know you may also qualify for California's new manufacturing exemption?

The new law, which took effect July 1, 2014, allows manufacturers and some research and developers to claim a partial sales and use tax exemption for qualified purchases.

My colleagues and I oversaw the development and approved the regulations necessary to implement this vital new tax exemption aimed at bolstering California's economic competitiveness.

As members of California's agricultural industry, it is important you are aware of this and other valuable tax incentives available to you.

That's why I am co-sponsoring a series of workshops to provide information and answer questions regarding the manufacturing exemption and other agriculture exemptions.

Date	Time	Location	Event Sponsors
December 1	9:00 AM	801 S. Mt. Vernon Avenue, Bakersfield RSVP 661-397-9635	Kern County Farm Bureau, Western United Dairymen, California Automotive Wholesalers Association
December 2	10:00 AM	737 N. Ben Maddox Way, Visalia RSVP 559-732-8301	Tulare County Farm Bureau, Western United Dairymen, California Automotive Wholesalers Association
December 2	2:00 PM	1274 W. Hedges Avenue, Fresno RSVP 559-237-0263	Fresno County Farm Bureau, Western United Dairymen, California Automotive Wholesalers Association
December 3	9:00 AM	1102 S. Pine Street, Madera RSVP 559-674-8871	Madera County Farm Bureau, Western United Dairymen, California Automotive Wholesalers Association
December 4	10:00 AM	646 S. Hwy 59, Merced RSVP 209-723-3001	Merced County Farm Bureau, Western United Dairymen, California Automotive Wholesalers Association
December 5	9:30 AM	680 N. Campus Drive, Hanford RSVP 559-584-3557	Kings County Farm Bureau, Western United Dairymen, California Automotive Wholesalers Association

For additional information on the manufacturing tax exemption, you can visit my Tax Help for the Manufacturing Industry webpage at boe.ca.gov/manufacturers. Information about exemptions for farm equipment and machinery, including solar equipment, is available at my Tax Help for the Agricultural Industry webpage at boe.ca.gov/ag.

George Runner represents more than nine million Californians as a taxpayer advocate and elected member of the State Board of Equalization. For more information, visit boe.ca.gov/Runner.