

Type	Item	Exempt from Business Tangible Personal Property and Machinery & Tools?	Exempt from Sales & Meals Tax?
FARM	Fruit Bearing Trees/Vines/Posts/netting/trellising***	N/A	N/A
FARM	spraying equipment/vineyard tools	YES	NO
FARM	Vineyard heavy equipment like augers, bobcats and tractors	YES	NO
FARM	Lugs and presses (harvest equipment)	YES	NO
MANUFACTURING	Tanks	YES	YES
MANUFACTURING	Barrels	YES	YES
MANUFACTURING	Scaffolding/hoses/pumpover equipment (manufacturing equipment)	YES	YES
MANUFACTURING	Skidsteers/pallet jacks (winery heavy equipment)	YES	YES
MANUFACTURING	Bulk wine inventory	YES	YES
MANUFACTURING	Empty bottles/labels/corks/capsules (bottling supplies)	YES	YES
MANUFACTURING	Bottling line/corker/label machine (bottling equipment)	NO	YES
RETAIL	Bottled wine inventory**	NO	NO
RETAIL	Tasting room/outside furniture	NO	NO
RETAIL	Tasting room/outside bars and serving supplies	NO	NO
RETAIL	Glasses (for sale)**	NO	NO
RETAIL	Glasses (for use)	NO	NO
RETAIL	Food for sale (sales)	YES	NO
RETAIL	Food for sale (inventory)**	YES	NO
RETAIL	Ancillary goods for sale (inventory)**	NO	NO
RETAIL	Ancillary goods for sale (sales)	YES	NO
RETAIL	Event supplies	NO	NO
RETAIL	Event furniture	NO	NO
VARIOUS	Real estate	N/A	NO
VARIOUS	Buildings	N/A	N/A
VARIOUS	Office equipment*	NO	NO
VARIOUS	Office furniture*	NO	NO

* Only furniture and fixtures used directly manufacturing (including equipment used in a corporate headquarters) are exempt from Business Tangible Personal Property and Machinery & Tools tax

** Reported if the locality has Merchant's Capital filing requirements

***Once planted these are a part of real estate tax.

Note: Business equipment used in ancillary businesses are non-taxable. Ancillary exemptions may include: winery tasting room furniture and equipment as well as retail souvenir gift shops.