

**701—214.11(423) Materials used for seed inoculations.** The sales price from the sale of materials used for seed inoculations is exempt from sales tax. All forms of inoculation, whether for promotion of better growth and healthier plants or for the prevention or cure of plant mildew or disease of seeds and bulbs, are intended for the same general purpose and are therefore exempt.

This rule is intended to implement Iowa Code section 423.3.

[ARC 8159C, IAB 7/24/24, effective 8/28/24]