

701—214.6(423) Commercial fertilizer and agricultural limestone.

214.6(1) *Commercial fertilizer.* The sales price from the sales of commercial fertilizer is exempt from sales and use tax. Plant hormones are considered to be commercial fertilizer.

214.6(2) *Agricultural limestone.* The sales price from the sales of agricultural limestone is exempt from sales and use tax only if the purchaser intends to use the limestone for disease control, weed control, insect control, or health promotion of plants or livestock produced for market as part of agricultural production. Rule 701—200.1(423) contains definitions of “agricultural production” and “plants.” Sales of agricultural limestone used for other purposes are subject to sales tax. Examples of taxable sales include but are not limited to sales of agricultural limestone for application on a lawn, golf course, or cemetery.

This rule is intended to implement Iowa Code sections 423.3(4) and 423.3(5).

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