

701—214.16(423) Sales of livestock (including domesticated fowl) feeds. The sales price from the sale of feed for any form of animal life when the product of the animals constitutes food for human consumption is exempt from tax. The sales price from the sale of feed sold for consumption by pets is subject to tax. The sales price from the sale of antibiotics that are administered as an additive to feed or drinking water and vitamins and minerals that are sold for livestock (including domesticated fowl) is exempt from tax.

This rule is intended to implement Iowa Code section 423.3(16).

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