

**701—214.11(423) Materials used for seed inoculations.** Materials used for seed inoculations are 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 7870B, IAB 6/17/09, effective 7/22/09; ARC 6508C, IAB 9/7/22, effective 10/12/22]