

**701—226.6(423) Commercial fertilizer and agricultural limestone.**

**226.6(1) Commercial fertilizer.** Sales of commercial fertilizer are exempt from sales and use tax. Plant hormones are considered to be commercial fertilizer.

**226.6(2) Agricultural limestone.** Sales of agricultural limestone are 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. See rule 701—211.1(423) for definitions of “agricultural production” and “plants.” Sales of agricultural limestone used for other purposes are subject to sales tax. Examples of taxable use 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 subsections 423.3(4) and 423.3(5).  
[ARC 7870B, IAB 6/17/09, effective 7/22/09; ARC 4117C, IAB 11/7/18, effective 12/12/18]