

701—214.14(423) Bedding for agricultural livestock or fowl. The sales price from the sale of woodchips, sawdust, hay, straw, paper, or any other materials used for bedding in the production of agricultural livestock (including domesticated fowl) is exempt from tax. Rule 701—200.1(423) contains definitions applicable to this rule.

This rule is intended to implement Iowa Code section 423.3(9).
[ARC 7870B, IAB 6/17/09, effective 7/22/09; ARC 6508C, IAB 9/7/22, effective 10/12/22]