

~~State of Rhode Island - Division of Taxation  
Sales and Use Tax~~

~~Regulation SU-01-44~~

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~~Feeds, Fertilizer, Plants and Seeds, Cattle Bedding, Chicken Litter~~  
EXEMPT

The tax does not apply to the sale of:

- ~~1. Feeds for livestock and poultry, seeds and plants of a kind the products of which ordinarily constitute food for human consumption.~~
- ~~2. Chicken litter or bedding for cattle for use in agricultural production.~~
- ~~3. Fertilizer, which includes ground limestone and hydrated lime used for growing food products for human consumption.~~
- ~~4. Insecticides and fungicides used in growing food products for human consumption.~~
- ~~5. Seed inoculants, plant hormones or other substances used to enrich the plant food content of the soil and which becomes a part of the food products grown for human consumption.~~
- ~~6. Horse food products purchased by a person engaged in the business of the boarding of horses. Purchasers must present either a farm exemption certificate or an affidavit to the vendor attesting to the fact that the purchaser is engaged in the business of boarding horses.~~

TAXABLE

The tax applies to the sale of:

- ~~1. Feed to a riding club, horse owner or race track operator or for the purpose of feeding pets or animals not used in production of food for human consumption.~~
- ~~2. Flower seeds, lawn seeds, lawn weed killers and other nonfood producing plants.~~

~~R. GARY CLARK  
TAX ADMINISTRATOR~~

~~EFFECTIVE: JANUARY 1, 2001~~

~~THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU-87-44 PROMULGATED  
MAY 1, 1987.~~