

# **State of Rhode Island - Division of Taxation**

## **Sales and Use Tax**

### **Regulation SU 01-44**

#### **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.**