

## REG-1-061, Agricultural Chemicals

061.01 Agricultural chemicals to be applied to land or crops in commercial agriculture are exempt.

061.01A Agricultural chemicals as used in this regulation includes adjuvants, surfactants, bonding agents, clays, oils, and any other additives or compatibility agents, fertilizers, anhydrous ammonia, minerals, insecticides, fungicides, rodenticides, herbicides, defoliant, soil fumigants, plant growth regulating chemicals, plant desiccants, seed inoculants, and plant hormones.

061.01B Commercial agriculture as used in this regulation is the business of producing food products or other useful and valuable crops. The crops can either be sold or used by the grower. Commercial agriculture includes commercial production in greenhouses, nurseries, tree farms, and sod farms. Commercial agriculture does not include storage of crops off the farm or in commercial elevators.

061.02 The term fertilizers as used in this regulation shall mean a substance which increases the plant food content of the soil and as a result becomes a part of the products grown or assists in the growth of the plants.

061.03 Oxygen for use in aquaculture is exempt.

061.03A Aquaculture shall mean the agricultural practice of controlled propagation and cultivation of aquatic plants or animals for commercial purposes.

061.04 Sales of agricultural chemicals for use in maintaining home lawns, home gardens, parks, boulevards, golf courses, and other nonagricultural production are taxable.

061.05 Sales of agricultural chemicals labeled by the manufacturer as solely to be applied to land or crops in commercial agriculture do not need to be supported by a Nebraska Resale or Exempt Sale Certificate, Form 13, when the seller has other documentation to support the exempt sale.

*(Section 77-2702.13, R.S. Supp., 1998, and sections 2-3804.01, and 77-2704.41, R.R.S. 1996. November 11, 1998.)*