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An Act To Exempt Vegetable Seeds and Fertilizer from the Sales Tax

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1760, sub-§7-D is enacted to read:

7-D. Vegetable seeds and fertilizer used for noncommercial production of certain crops. Sales of vegetable seeds and fertilizer for noncommercial production of agricultural crops intended for human consumption.

Sec. 2. Application. This Act applies to sales occurring on or after October 1, 2007.

SUMMARY

This bill exempts from sales tax all vegetable seeds and fertilizer used noncommercially to produce an agricultural crop intended for human consumption.