

REG-1-060, Seeds and Plants

060.01 Sales of seeds, plants, shrubs, and trees, when sold to persons for growing or improving home lawns, ornamental gardens, parks, boulevards, and golf courses, are taxable.

060.02 Sales of garden seeds, bulbs, and plants, the products of which ordinarily constitute food for human consumption, are taxable, except that:

060.02A Sales of these seeds, bulbs, and plants are exempt if purchased with payments from the Supplemental Nutrition Assistance Program (SNAP), (Reg-1-087, Food And Food Ingredients); or

060.02B Sales of these seeds, bulbs, and plants are exempt if sold for use in commercial agriculture. (Reg-1-087, Food and Food Ingredients).

060.03 Seed legumes, seed grasses, and seed grains that are sold exclusively for use in commercial agriculture are exempt from sales tax. Tax exempt purchases of seed legumes, seed grasses, and seed grains for use 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 adequately support the exempt use of the products.

060.04 Commercial agriculture means the business of producing food products or other crops that are either sold or used by the grower. Commercial agriculture includes commercial production in greenhouses, nurseries, tree farms, and sod farms.

(Neb. Rev. Stat. §§ 77-2704.46 and 77-2704.54. July 3, 2013.)