

SENATE NO. 537

AN ACT RELATIVE TO THE SALES TAX ON PESTICIDES

*Be it enacted by the Senate and House of Representatives in General Court assembled,
And by the authority of the same, as follows:*

1 SECTION 1. Subsection (p) of section 6 of chapter 64H of the General Laws, as appearing in
2 the 2004 official edition, is hereby amended by striking clause (3) and inserting in place thereof
3 the following clause:-

4 (3) sales of fertilizer, including ground limestone, hydrated lime, seed inoculants and plant
5 hormones, as well as other substances commonly regarded in the same category and for the
6 same use, but not including any sales of pesticides, including insecticides, herbicides,
7 fungicides, miticides and all materials registered with the Environmental Protection agency as
8 pesticides under Federal Insecticide, Fungicide and Rodenticide Act as well as other pesticides
9 commonly regarded in the same category and for the same purpose except when purchased by a
10 person licensed pursuant to chapter one hundred thirty-two B; or purchased as an agricultural
11 input which become an ingredient or component part of tangible personal property to be sold or
12 which are consumed and used directly and exclusively in agricultural production, pursuant to
13 section (6)(r) of chapter 64H.