Agricultural Compounds

The City of Grand Junction’s Sales and Use Tax Ordinances specifically exempt the following:

- feed for livestock, poultry or horses (Sec. 3.12.070 (s));
- seed and orchard trees (Sec. 3.12.070 (t));
- neat cattle, sheep, lambs, fish for stock purposes, swine and goats, mares and stallions for breeding purposes (Sec. 3.12.070 (r));
- farm implements, and parts and accessories for farm implements (Sec. 3.12.070 (ii)); and
- drugs dispensed in accordance with a prescription (Sec. 3.12.070 (i)).

*Prescription drugs for animals* means drugs dispensed in accordance with any order in writing, dated and signed by a practitioner, or given orally by a practitioner, specifying the animal for which the medicine or drug is offered and directions, if any, to be placed on the label. *(Sec. 3.12.020)*