

Grand Junction Sales and Use Tax FYI

Agricultural Compounds

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

- Sale of feed for livestock, poultry or horses. Sec. 3.12.070 (s)
- Sale of 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)
- Drugs dispensed in accordance with a prescription. Sec. 3.12.070 (i)

Prescription drugs for animals means a drug which, prior to being dispensed or delivered, is required by the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. Section 301 et seq., as amended, to state at a minimum the symbol "Rx Only," and is dispensed in accordance with any order in writing, dated and signed by a licensed veterinarian 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

Legal information: GJ FYIs are intended to provide general information concerning tax topics. Although the GJ FYIs represent a good faith effort to provide accurate and complete tax information, the information is not binding on the City of Grand Junction, nor does it replace, alter, or supersede the City of Grand Junction Ordinances or Resolutions.

The City of Grand Junction is a Home Rule City. This information is obtained from the City's sales and use tax laws and regulations. To view the City's Sales and Use Tax Ordinance and other sales and use tax guides and forms, please visit [Sales, Use and Lodging Taxes](#).