

GJ FYI- For your Information

Sales Tax

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)

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" at:
www.gjcity.org

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.

*GJ FYI- 2010-05
(02/2018)*