

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-3-.01.01 Agriculture, Definition of.

(1) For purposes of interpreting references in the sales and use tax statutes to agriculture and agricultural purposes, the term "agriculture" is defined to be the art or science of cultivating the ground, and raising and harvesting crops, including also feeding, breeding, and management of livestock and poultry; tillage; husbandry, farming.

(2) The following items or areas fall within the definition of agriculture:

- tree farming
- raising horticultural products in commercial greenhouses and nurseries
- fruit and nut trees (whether or not in groves or orchards)
- vegetable gardens (whether or not on farms)
- livestock farming
- dairy farming
- commercial fish ponds
- commercial sod farms
- poultry and egg farming

(3) The following items or areas do not fall within the definition of agriculture:

- lawns, shrubbery, and flower beds around residential and business property
- golf courses, baseball or football fields
- highway, railroad, or utility right-of-way
- shade trees (other than fruit or nut trees)
- house plants
- commercial pest control services

(Adopted through APA effective May 22, 1993)