

City of Colorado Springs

Tax Guide

Feed, Seeds, and Orchard Trees

CS CODE SECTION

2.7.104 Words and Phrases:
Food
2.7.102, 2.7.414, 2.7.415,
2.7.420, 2.7.421

Related Tax Guides

Livestock Bedding/Feed
Food and Drink

This guide provides an overview of specific subject matter and is not intended to be substituted for the full text within the City of Colorado Springs Tax Code.

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Question? email us at:
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Feed for Livestock

"Livestock" includes domestic animals raised for sale or profit that are kept on a farm. This definition includes, but is not limited to, horses, cattle, sheep, pigs, goats, poultry, and fish. The sale of feed to be consumed by livestock is exempt from city sales tax.

Seeds and Plants

All sales and purchases of **seeds** for growing plants are exempt from city sales tax. All **plants**, to include food producing, are subject to city tax unless specifically purchased with Federal food stamps or WIC vouchers.

Orchard Trees

An orchard is an intentional planting of trees that is maintained for food production. Orchards comprise of fruit or nut-producing trees which are generally grown for commercial production. The purchase of orchard trees is exempt from city tax. All other sales of trees are taxable.

Common Examples

1. A farm supply company sells products to commercial ranchers and domestic use. A rancher purchases hay for cattle feed. Hay sold as commercial livestock feed, or bedding is exempt from city sales tax.
2. An individual buys hay to feed his pet horse. The horse is not intended to be raised to be sold for profit and not kept on a farm. The sale of hay is subject to city sales tax.
3. A farm supply company sells a variety of seeds such as flower seed, grass seed, and corn seed. Sales of seeds that are used to grow plants are exempt from city sales tax.
4. An individual buys birdseed to put into bird feeders at his house. The bird seed is not for human or livestock consumption and is not exempt in City Code. The sale of birdseed is taxable.