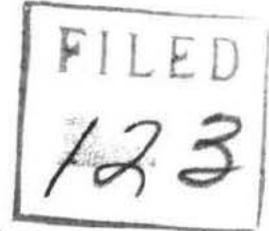


SALES TAX: The sale of Aldrain granules which are planted  
INSECTICIDES: with corn seed is not exempt from the Missouri  
sales tax.

OPINION NO. 123

June 4, 1964



Honorable Noel G. Hughes  
State Representative  
Dade County  
Greenfield, Missouri

Dear Representative Hughes:

You recently wrote to this office requesting our opinion as to whether the sale of "Aldrain" granules is exempt from the Missouri Sales Tax Law. In your letter you make the following description of Aldrain granules:

"Aldrain granules which is made out of a very fine light red dirt which has all the moisture taken out then it is sprayed with Aldrain dried again and sacked. It is drilled at the time of planting corn exactly the same way fertilizer is put on. It kills all soil born insects there by insuring a better stand of corn."

The specific exemption which you believe applies to the sale of Aldrain granules is Section 144.030, subsection 2, RSMo 1959. The language from this subsection, which you quoted in your letter, reads as follows:

"\* \* \* or grain to be converted into food stuffs which are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops, which when harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail, or will be converted into food-stuffs which are to be sold ultimately in processed form at retail; or spray materials

Honorable Noel G. Hughes

which are to be used for spraying growing crops, fruit trees or orchards, the crop of which when harvested will be sold at retail or will be converted into foodstuffs, which are to be sold ultimately in processed form at retail."  
(Emphasis added.)

The description of Aldrain granules set forth in your letter clearly classifies this material as an insecticide and not a fertilizer. Therefore, the question is whether, as an insecticide, it can fall within the phrase "spray materials which are to be used for spraying growing crops." In your letter you specifically state that the Aldrain granules are planted in the soil along with the corn seed. Therefore, it is the opinion of this office that Aldrain granules are not spray materials used for spraying growing crops.

On the basis of the facts set forth in your letter, it is the opinion of this office that the sale of Aldrain granules at retail is not exempt under Section 144.030, supra.

#### CONCLUSION

The sale of Aldrain granules which are planted with corn seed is not exempt from the Missouri sales tax.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Eugene G. Bushmann.

Very truly yours,

*Thomas F. Eagleton*  
THOMAS F. EAGLETON  
Attorney General