SOUTH CAROLINA
DOR
DEPARTMENT OF REVENUE

SEED AND FEED

A RETAILER'S QUICK REFERENCE GUIDE TO AGRICULTURE SALES TAX EXEMPTIONS

SEED

EXEMPT WITH SCATE CARD

- **FLOWER SEEDS**
  If the farmer is using them to grow a farm crop

EXEMPT WITHOUT SCATE CARD

- **SEEDS AND PLANTS TO GROW FOOD**
  If used as unprepared food items, even for personal use

NOT EXEMPT, EVEN WITH SCATE CARD

- **BIRDSEED**

FEED

EXEMPT WITHOUT SCATE CARD

- **POULTRY AND LIVESTOCK FEED**
  Including horse feed and hay

- **RABBIT FEED**
  If used in the production and maintenance of rabbits for human consumption

- **FISH FEED**
  If used in the production and maintenance of fry, fingerlings, and fish

NOT EXEMPT, EVEN WITH SCATE CARD

- **PET FOOD**
- **BAIT FEED**
- **WILD ANIMAL FEED**

For more information about sales tax exemptions for the agricultural industry, visit **dor.sc.gov/farmers.**