

OF THIS ACT, USED TO RAISE LIVESTOCK AND POULTRY AND USED TO PREPARE, IRRIGATE, AND TEND THE SOIL, PLANT, SERVICE, OR HARVEST SEEDS AND GROWING CROPS, AND HARVEST, TRANSPORT, CLEAN, DRY, AND STORE THE CROPS.

~~(MM) SALES OF MANUFACTURING MACHINERY AND EQUIPMENT, AS DEFINED IN SECTION 324(S) OF THIS ARTICLE, WHEN SOLD TO MANUFACTURERS.~~

373.

[(d) Notwithstanding the provisions of subsection (a) of this section, the rate of tax shall be as follows on the purchase of farm vehicles and all farm equipment to be used to prepare the soil, plant seeds, service growing crops and harvest crops, including (1) portable elevators and conveyors used to load harvested crops into storage facilities on the farm, and (2) also including but not limited to power spraying equipment, irrigation equipment and portable grain and hay dryers, and (3) also but not limited to milking machines:

(1) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1.00), two cents (2¢);

(2) On each fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1.00), one cent (1¢).

(e) Notwithstanding the provisions of subsections (a), (c) or (d) in this section, the rate of tax on the use, **storage**, or consumption of manufacturing machinery and equipment to purchasers engaged in manufacturing, shall be as follows:

(1) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1), two cents (2¢);

(2) On each fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1), one cent (1¢).

The rate provided in (1) and (2) immediately above shall apply to all deliveries completed on and after June 1, 1977.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 14, 1979.
