

## **810-6-3-.22 Sales of Nursery Stock and Floral Products by Florists**

(1) Sales of nursery stock and floral products by the florist who planted or cultivated, and harvested said items, when the land is owned or leased by the seller, are exempt from sales and use tax. Other sales of nursery stock and floral products by the seller are taxable.

(2) A florist who claims the exemption outlined in paragraph (1) must keep sufficient records to document such claims. In the absence of sufficient documentation, the seller will be liable for the sales or use tax due on all sales for which exemption claims cannot be verified by the department.

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**Authority:** §§ 40-23-2, 40-23-4, 40-23-31, and 40-23-83, Code of Ala. 1975.  
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