

CHAPTER 286**TAX ON THE HANDLING OF GRAIN****286.02 TAX FOR HANDLING OF GRAIN.**

NOTE: Prior to L. 1909, except as modified by L. 1897, c. 220, grain was taxed as personal property. L. 1909, c. 466, s. 2, amended by L. 1919, c. 339, s. 1, prescribed a bushel tax on grain handled in elevators and warehouses. L. 1941, c. 542, repealed prior laws and adopted a system, and enacted a law for the levy and enforcement of an excise tax on the handling of grain in lieu of all taxes on grain so handled as property of the person handling the same.

Person who buys grain at the farm and transports it by truck and re-sells it, is not subject to the bushel tax. OAG June 29, 1939 (215-c-10).