

**FARM BUREAU PETITION TO EXEMPT 13% SALES TAX**

**STATE BOARD OF TAX ADMINISTRATION**

**MICHIGAN STATE FARM BUREAU**

In accordance with the resolve of the Michigan State Farm Bureau, for and on behalf of all Michigan farmers, and their organizations, a Farm Bureau petition to the State Board of Tax Administration, requesting a sales tax exemption on farm supplies for production purposes, was presented on August 31.

The resolution establishes the right of the Michigan State Farm Bureau to exempt farm supplies from the 13% sales tax. Full text of the resolution follows:

**TEXT OF RESOLUTION**

EXEMPTING FARM SUPPLIES FOR PRODUCTION FROM THE 13% SALES TAX

- The intent of this act is recognized by the board to include only the purchase of tangible personal property to be used or consumed by the individual; not to place a tax on the manufacturer to tax any tangible personal property sold by a manufacturer or distributor to a merchant or producer when such property is to be used in processing, manufacturing, and/or producing tangible personal property to be ultimately sold at retail and or tangible personal property sold to farmers when such property is used in the producing of food products to be ultimately sold at retail.

Therefore be it resolved that the state board of tax administration exempt from the provisions of Act No. 470, Public Acts of 1930, all tangible personal property coming under the above specifications, and

Be it further resolved that such policy be put into effect as of August 23, 1930.

Be it further resolved that the managing director of this board be authorized and directed to interpret in accordance with the provisions of this resolution, applications that may be on file as of August 31, 1930, and to be filed for exemption from the provisions of this act.

Chairman of the Board of State Tax Administration, August 30, 1930.

**FARM BUREAU’S PETITION, AUG. 30, 1930**

ALL FARM SUPPLIES FOR PRODUCING FOOD TO BE EXEMPT BY ACT OF STATE B.D. OF TAX ADMINISTRATION

**NOT EXEMPT Until Fed. Tax Act Gains**

The Sales Tax Board’s resolution, quoted on this page, says that the ruling is retrospective to August 1, but James E. Morgan, managing director of the Board, says all decisions in farm supplies and advises the public that exemption is not yet final. Furthermore, the tax act will not go into effect until October 1, an effect which may not come for some time.

The Board’s resolution instructs the managing director has to interpret the Act, and it is not an official exemption. It is a statement of policy. It is the final word of the managing director to interpret the Act “in accordance with the terms of the resolution, approved by the state board of tax administration.”

The managing director has said that he will consider the petitions of farmers for exemption from the Act for the industries petitioning, and expects the results to be similar to the need for exempt from the Act for the Act.

Pending the issuance of such formal orders of exemption, the sales tax is still in effect and it is required that every person in this State, and in the Act, shall be exempt from the provisions of the Act.

Dealers must supply all sales of farm supplies for production purposes, to the consumers of such supplies, in addition to any sales tax on sales of such supplies for commercial purposes, or to have the sales tax deducted from the price of such supplies, as required by the Act, and to keep a record of all such sales, which shall be presented to the state board of tax administration, as required by the Act.

The Act does not apply to farm supplies for production purposes, but the Act applies to commercial purposes, and it is the policy of the Board to interpret the Act on the basis of the definition of its provisions, as set forth in the Act.

The Michigan State Farm Bureau has presented a petition to the State Board of Tax Administration, asking for an exemption from the 13% sales tax for farm supplies used for production purposes. The petition states that the Board of Tax Administration has the power to grant such an exemption, and that the Board has the power to grant such an exemption, and that the Board shall have the power to grant such an exemption.

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Farm Bureau Fence made of Copper Bearing Steel

**Wheat and Rye**

Fertilizer Recommendations for 1933


By Dr. C. E. Biller, S. G. Gantenbein, F. H. Nahrner

**TABLE I—Hand and Light Sandy Loams**

Fertilizers are usually more effective on soils containing sufficient amounts of lime than on soils deficient in lime.
BUREAU HELPING FARMERS IN NRA

Farmers Has An Organization
Examining Various Codes

By MRS. ROBERT W. WILSON

Evaluating Negro, Mrs. Wilson, in the opinion of the Negro farmer, it is necessary that the farmer get enough money for his produce to pay his expenses and make a profit.

In the case of the American farmer, he will take his produce to market and sell it. In the case of the Negro farmer, he will sell his produce in the Negro market.

A cooperative organization is an organization that is controlled by its members. It is not a government organization.

This cooperative organization is not the only one that is organized. There are other cooperative organizations in the United States that are organized.

In the United States, there are many other cooperative organizations that are organized. There are many other cooperative organizations in the United States that are organized.

We have seen that the cooperative organization is an organization that is controlled by its members. It is not a government organization.

FARM BUREAU FERTILIZERS

Will Pay Profits on Fall Grass and Following Crop Yields

PROVED BY FARM RECORD

Ed Schultz of Watertown, Sanilac county, advises us that Farm Bureau 1-45 fertilizer produced a wheat crop of 55 bushels to the acre this year.

State College has recorded numerous farm tests which prove that 250 to 500 lbs. of fertilizer applied to ground for wheat will increase the yield and quality of the wheat enough to pay the fertilizer cost and pay a profit, but the EXTRA YIELD from the following crop of alfalfa paid ANOTHER substantial profit.

Fertilizer for wheat to be seeded to alfalfa or clover should be high in phosphorus, fairly high in potash and low in nitrogen for the wheat (or rye). For analyses and uses per acre for various conditions see the State College Fertilizer Recommendations for wheat and rye, given on pages 2 of this paper.

YOU'LL LIKE FARM BUREAU FERTILIZERS

Their nitrogen content is NOT LESS than 95% soluble in water as against 99% required by State law. That means nitrogen promptly available to the young plant when needed most for a vigorous start. Our phosphorus and potash sources are the best. Farm Bureau fertilizers are extra dry, granular and easy to regulate. They produce heavy yields.

Best Twine for Corn

The new FARM BUREAU TWINE has given grand satisfaction to our long suffering corn operators. We know it would come from one of the largest and best equipped manufacturers in the United States.

Our twine is strong, even, and comes out trouble free to the last foot. You 'll want it for corn. The price is right. We offer:

FARM BUREAU TWINE 500 ft. per lb. in 5 or 8 lb. bunches, cash or on 10 day terms. No cash or 10 day terms on the 25,000 other farmers to enjoy the benefits of a new comprehensive booklet which can be obtained by writing to the National Farm Bureau Federation.

For Farm Bureau Supplies

Write Us If You Have No Dealer


KILLS FLIES!!!

Farm Bureau Fly Spray has the answer for your 10 cent and 25 cent cans. The price is right. Our KILL-FLY fly brushed up with these cans and 70 per cent with our larger cans. Will not stain cars or furniture. See your co-op.

KILLS WEEDS!!!

ATLANTIC, the strongest weed killer, is an efficient, easy-to-apply weed killer, permits taking of crops, prevents water and fertilizer waste, kills weeds under and over plant. Used around homes, garden, streets, streets, and streets.