

Tennessee Seed Acts

Cereal Seed - Enacted June 1st, 1909. Tax rate 2¢ per bu., with clause that $\frac{1}{2}$ bu., or less, be taxed at 1¢. Stamps issued as follows:

1¢	$\frac{1}{2}$ bu.
2¢	1 bu.
5¢	$2\frac{1}{2}$ bu.
10¢	5 bu.

Grass and Clover - Enacted June 1st, 1909. Tax rate 5¢ per bu., with clause that $\frac{1}{2}$ bu., be taxed 3¢ and $\frac{1}{4}$ bu., or less be taxed at 2¢.

2¢	$\frac{1}{4}$ bu.
3¢	$\frac{1}{2}$ bu.
5¢	1 bu.
10¢	2 bu.
$12\frac{1}{2}$ ¢	$2\frac{1}{2}$ bu.
35¢	7 bu.

1918 Grass and Clover - Rate changed to a flat 2¢ per bu.

1¢	$\frac{1}{2}$ bu.
2¢	1 bu.
5¢	$2\frac{1}{2}$ bu.
14¢	7 bu.

Public Acts of 1939 - Passed Feb 21st, 1939

Agricultural Seeds - For the purpose of defraying the expenses connected with the inspection etc., of "agricultural seeds" each imported, dealer, and agent shall pay and inspection fee of two cents per bushel on the following seeds: Red Clover, White Clover, Alsike Clover, Crimson Clover, Lespedeza, Alfalfa, Kentucky Blue Grass, Timothy, Brome Grass, Orchard Grass, Red Top, Meadow Fescue, Oat Grass, Rye Grass, Millet, Bermuda Grass, Sudan Grass..... (18)

In addition to the above a \$1.00 license fee per annum was levied.

The same fee applied to vegetable and flower seeds.

Public Acts of 1943 - Passed Feb 3rd, 1943

FLANEY/VAN CLEAVE

"..... Defraying the expense connected with "Agricultural seeds" - Several new types of grasses were added to the above list ~~and~~ soybeans, Cowpeas and others etc., Rate remained at 2¢ per bushel for these items

The inspection fee on cereals shall be at the rate of 2¢ on $2\frac{1}{2}$ bushel bags
" " " " oats " " " " " " 2¢ for a 5 bu., bag
" " " " cotton seeds " " " " " " 2¢ per 100 lbs.

For any of the above not sold in the container sizes specified shall carry an inspection fee of 1¢ per bushel.

Tobacco seed was set (a new addition) at 1¢ for ea. 2oz. package of less.

The same fee applied to vegetable and flower seeds. (1¢ for ea. 2oz.??)

Chapter 74 - Public Acts of 1947

For the purpose of defraying expenses agricultural seeds...
"Importers, dealers or agents having in his possession for sale at retail, or expose for retail sale, any agricultural, vegetable or flower seed, shall pay an annual license fee of \$1.00....."

The following seeds specified in this Section shall pay an inspection fee as follows: 2 cents per bushel on Red Clover Brome Grass etc....."

- 1 cent per bushel on all cereals
- 4 cents per 100 lbs on cotton seed
- 1 cent for each 2oz. package or less of Tobacco seed

(AS BEFORE) the fees were to be paid in a manner as outlined by the Commissioner of Agriculture. See section 12.

Chapter 499 - Public Acts of 1957

Rate were change to the following

2¢	per container	weighing from	6 lbs to	60 lbs
4¢	"	"	"	61 lbs to 120 lbs
6¢	"	"	"	121 lbs to 180 lbs
8¢	"	"	"	181 lbs to 240 lbs.

This rate covered all specified grasses + all cereals and cotton seed.

the rate remained unchanged on tobacco seed at 1¢ for ea. 20z. package.

Chapter 41, Public Acts of 1961

Redrafted prior enactments and segregated them into two separate acts one being for Agricultural Seeds the other for Vegetable Seeds, but the rates remained unchanged.

The Seed law was again ~~r~~ rewritten in 1972, but the rates established in 1957 remained in effect.