

NEWS FROM THE NC DEPARTMENT OF REVENUE

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This summer has been full of news from the NC Department of Revenue. A review is below. The NCDOR has several great publications with more information on these topics. Contact NCDOR with specific questions at 877-252-3052. Please note different rates of sales tax apply in different situations.

1. Sales of fruits and vegetables, eggs, live animals, milk, cotton, tobacco, loose cut flowers in their original state are exempt from sales tax when sold by the producer.

- Bagged shelled peas and bagged cut, raw vegetables, including mixed vegetables, are also exempt. If any other ingredient is added or if items are cooked or processed, they are subject to sales tax. So value added products, jams, jellies, pickles, baked goods, etc. are subject to sales tax. When cut flowers are sold arranged, they become taxable.
- Uncooked cuts of meat and any processed, cooked, or smoked meats sold by the producer are subject to sales tax.
- Fish off the boat, live, whole on ice or frozen are exempt when sold by the producer.
- Nursery plants grown and sold by the producer are exempt. To qualify for exemption, purchased nursery stock must be retained until the next season and growth added.
- Any plants, produce, etc. bought to be resold are subject to sales tax.

2. Effective May 29, 2014, admission charges and related fees for agritourism and agritainment operations are subject to sales tax. Some exemptions are allowed.

3. All agricultural exemption certificate holders were notified they had to reapply effective July 1, 2014. To qualify farmers must now be able to document at least \$10,000 annual gross income from the preceding year or an average annual gross income for the 3 preceding income tax years of \$10,000 or more from farming operations. Anyone that does not meet this requirement can apply for a conditional farmer exemption certificate number and certify they intend to engage in farming and file appropriate tax returns. Qualifying farmers can submit Form E-595QF, and conditional farmers use Form E-595CF. This should not be confused with the present use value program related to property taxes.

YADKIN COUNTY VOLUNTARY AGRICULTURAL DISTRICT PROGRAM

The purpose of the Yadkin County Voluntary Agricultural District Program is to encourage the preservation and protection of farm and forestland from non-farm development. This is in recognition of the importance of agriculture to the economic and social well being and cultural life of the county.

For inclusion in a Voluntary Agricultural District, farmland shall be real property that is engaged in agriculture as defined in North Carolina General Statute 106-581.1. The property shall be managed in accordance with the Natural Resources Conservation Service defined erosion control practices that are addressed to highly erodible land. The District shall contain a minimum of 1.5 contiguous acres of qualified farmland. The property is the subject of a conservation agreement, as defined in N.C.G.S. 121-35 between the county and the owner of such land that prohibits non-farm use or development of such land for a period of at least 10 years, except for the creation of not more than three lots that meet applicable county and municipal zoning and subdivision regulations. The property owner may voluntarily revoke this conservation agreement by submitting a written request to the Advisory Board in accordance with Article VIII of the ordinance.

Potential benefits to participating farms include increased protection from nuisance suits, waiver of water and sewer assessments when services are not used on the farm, public hearings required for proposed condemnation of land within a district, and public education.

Applications are available from the Extension Center. It is free to apply, and enrolled farms receive a small sign to display on their farm with larger signs available for purchase.

YADKIN SWCD ACCEPTING COST SHARE APPLICATIONS -BY YADKIN SWCD

The Yadkin County Soil and Water Conservation District will be receiving its annual cost share allocation from the state for projects addressing non-point source pollution from agriculture activities. These funds are available to assist farmers with the installation of conservation practices that help decrease the amount of sediment, nitrogen, phosphorus, chemicals, and other pollutants in the surface and ground waters of the state.

Farm owners and operators may apply for cost share assistance to install conservation practices and best management practices, such as poultry incinerators, poultry drystacks, cattle watering systems, and grassed waterways. The deadline for applications is September 5, 2014. Please call 336-679-8052 ext 3 with questions or stop by the office for an application. Please call before stopping by since we are a field office and sometimes are out doing fieldwork.

HAVE STEADY SUPPLY OF EXTRA PRODUCE TO SELL?

I received a call from Susan Williamson with Triad Farm to Table Coop looking for farmers with extra produce to sell. She said they did **not** need squash, zucchini, tomato, or blueberries, but were looking for anything a little different and in good quantity throughout the season. They pay 70% retail farmers market prices and items have to be delivered to Winston on Friday mornings. Anyone interested can call her at 969-4172. Their website is <http://www.triadfarm2table.com/>.

NEW SUPPORT PROJECT TO GROW SALES OF NORTH CAROLINA MADE WOOD PRODUCTS TO STORES -BY HARRY WATT

The Golden LEAF Foundation is funding an economic growth project in the fifty western counties of North Carolina that is designed to grow the production and sales of North Carolina made wood products that are sold in North Carolina retail stores for furniture and home furnishings. The Wood Products Extension Department of North Carolina State University is performing the project that will work with wood shops, retail stores as well as vendors of lumber, plywood and supplies needed to make wood products.

The project will operate from January 2014 through June 2015 and will focus on these activities for the three groups of participants:

1. Wood shops-providing information about the retail stores in the fifty western counties, assistance in developing new products, assisting in finding vendors offering wood products manufactured in North Carolina, and networking with other wood shops.
2. Retail stores-provide information about wood shops in the fifty western counties, assistance in setting up a Made in North Carolina gallery or section of the showroom, information about wood species and construction, and assistance in finding unique wood products.
3. Vendors-providing information about the wood shops, assistance in finding manufacturers of wood materials in North Carolina, information about growing sales with shops not currently being served with minor species woods and assistance with networking wood shops and other vendors.

Each category can become part of the project by going to the project website and taking the appropriate link to complete a very short information form that is online at Google Docs. The project website is www.cnr.ncsu.edu/fb/extension/goldenleaf. For those who participate, the benefits include access to a searchable database for each group of interest-retail stores, wood shops and vendors. These searchable databases are not available outside of participants. There is no charge to be part of this program.

INSURANCE ENROLLMENT ASSISTANCE FOR FARMERS, FISHERS & LOGGERS

The NC Agromedicine Institute, a partnership of ECU, NCSU, and NCA&TSU, offers insurance enrollment assistance under the Affordable Care Act for farmers, fishers, and loggers. The new enrollment period begins November 15, 2014, however, certain life events such as a marriage or birth, allow enrollment at most any time. For assistance with health insurance enrollment at www.healthcare.gov, call the NC Agromedicine Institute at 252-744-1008 or go to www.ncagromedicine.org. Enrollees need their social security number, valid email address, W-2 or tax return, and dependent information.

DO YOU NEED A USDOT NUMBER FOR YOUR FARM TRUCK?

Commercial motor vehicles (this includes farm trucks) with a gross vehicle/combination weight/rating greater than 26,000 pounds are required to display their USDOT number and company name on both sides of the vehicle, effective 12/1/12. NC intrastate commercial vehicles designed or used to transport 16 or more passengers (including the driver) for compensation and those used in transporting a hazardous material in quantity requiring placarding also fall under this requirement. This is an ongoing requirement for interstate commercial vehicles over 10,000 pounds. Farmers can apply for a DOT number, at no charge, through the Federal Motor Carrier Safety Administration at <http://www.fmcsa.dot.gov/registration/do-i-need-usdot-number>. Be sure to select intrastate if all travel occurs in NC.

**NORTH
CAROLINA
COOPERATIVE
EXTENSION**

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COLLEEN CHURCH
COUNTY EXTENSION
DIRECTOR

UPCOMING EVENTS

**ORGANIC CURCUBIT &
SEED SAVING FIELD DAY**
AUG. 12, 9AM-3:30PM
MTN. RESEARCH
STATION, WAYNESVILLE

TURFGRASS FIELD DAY
AUG. 13, 8:30AM
NCSU LAKE WHEELER
RD. FIELD LAB, RALEIGH

**NCNLA SUMMER GREEN
ROAD SHOW**
AUGUST 13-14
RALEIGH CONVENTION
CENTER, RALEIGH
[HTTP://NCNLA.MEMBER
CLICKS.NET/](http://ncnla.memberclicks.net/)

**LANDSCAPE
PROFESSIONALS FIELD
DAY**
AUG. 15, 8:45AM
JC RAULSTON
ARBORETUM, RALEIGH

**PRODUCTION & DISEASE
MANAGEMENT FOR
STEVIA IN NC**
AUG. 19, 10AM-1PM
CASWELL RESEARCH
FARM, KINSTON
[HTTP://GO.NCSU.EDU/S
TEVIA14](http://go.ncsu.edu/s-tevia14)

**ORGANIC GROWERS
SCHOOL HARVEST
CONFERENCE**
SEPTEMBER 6
AB TECH, ASHEVILLE
[HTTPS://ORGANICGROW
ERSCHOOL.ORG](https://organicgrowersschool.org)

**CFSA SUSTAINABLE
AGRICULTURE
CONFERENCE**
NOVEMBER 9-11
GREENVILLE, SC
[WWW.CAROLINAFARMSTE
WARDS.ORG](http://www.carolinafarmsteads.org)

**SOUTHEAST
STRAWBERRY EXPO**
NOVEMBER 17-19
PINEHURST
[WWW.NCSTRAWBERRY.C
OM](http://www.ncstrawberry.com)

**SOUTHEAST VEGETABLE
& FRUIT EXPO**
DECEMBER 2-3
MYRTLE BEACH, SC
[WWW.NCVGA.COM](http://www.ncvga.com)

*FOR MORE
INFORMATION ON ANY OF
THE EVENTS LISTED, VISIT
THE WEBSITE PROVIDED
OR CONTACT THE
EXTENSION CENTER.