

## Composite Commodity List

Of Administrative Ruling No 119

**Additives** - Ruling NO 107 reflects the policy of allowing minor amounts of additives, since such things as vitamins in milk, seasoning or sweetening in foods, coated Christmas trees, etc are shown as exempt. Informal rule of thumb is that no more than 5 percent non-exempt additives are allowable - Office

**Advertising matter** - in *reasonable* amounts, transported along with exempt commodities to which it relates, not considered as affecting the exempt nature of shipment - Office.

**Advertising matter** - comprising 20-30 cases transported with 500 cases of tulip bulbs – Exempt – Office

**Alfalfa** - see Feeds

<sup>1</sup>**Animal fats** - Not exempt - Law

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<sup>1</sup> Exempt if used as a livestock or poultry feed or feed ingredient and transported to a business enterprise engaged in the sale to agricultural procedures of goods used in agricultural

**Animals** - see Livestock

**Bagged commodities** - Placing exempt commodities in bags does not affect their exempt status - Office

**Bagging** - scrap (worn jute bagging)- Not exempt - Office

**Bananas** - Not exempt-Law Ruling 110

**Bark** - see Forest Products

**Barley** - see Grains

**Bees** – Exempt - Law

**Beeswax** - crude, in cakes and slabs- Exempt-Law

**Beet pulp** - see Feeds

**Beets, sugar** – Exempt – Law

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production. – Motor Carrier Act of 1980. – Amendment to Section 10526(a)(6) by addition of (E). –Case No. 33

**Berries** - see Fruits

**Birds**

**Canaries and parakeets** - Not Exempt – Office

**Edible** - See separate heading: Poultry

**Feathers** - see separate heading: Feathers

**Pigeons** – racing - Not exempt – Law

**Birdseed** - see separate heading: Feeds

**Bones, animal** - Not exempt – Office

**Bran** - see Feeds

**Broom corn** - threshed and baled – Exempt – Law

**Bulbs** - see Horticultural Commodities

**Butter** - Not exempt – Law

**Buttermilk** - Exempt-Law

**Candied apples** - (fresh apples on a stick dipped in taffy) - Not exempt - Office

**Casein** - derived from milk - Not exempt - Case No. 1

**Canned fruits and vegetables** - Not exempt - Law

**Carnauba wax** - as imported in slabs or chunks - Not exempt - Law

**Castor Beans** – Exempt - Law

**Castor pomace** - (cake remaining after extraction of oil from castor beans) - Not exempt - Office

**Cattle, live**- see livestock

**Cattle, slaughtered** - Not exempt - Law

**Charcoal** - Not exempt - Law

**Cheese**

**Cheese** - Not exempt - Law

**Cheese, cottage** - Not exempt - Law

**Cheese, cottage, curd, in bulk** - Not exempt - Office

**Cheese, cream** - Not exempt - Law

**Chicle** (a gum obtained from latex of trees) in form normally shipped, i.e. purified and neutralized - Not exempt - Office

**Christmas trees** – plain, sprayed, or coated-- Exempt - Law

**Cider, apple, and cider vinegar** - Not exempt – Office

**Citrus fruits** - see Fruits

**Clay** - Not exempt – Office

**Coal** - Not exempt – Law

**Cocoa beans shells** - in any form - Not exempt - Office

**Cocoa beans** - Not exempt – law - Ruling 110

**Coconut** - see Nuts

**Coffee**

**Coffee beans** - Not exempt – Law - Ruling 110

**Coffee, instant** - Not exempt - Law

**Coffee, roasted** - Not exempt - Law

**Compost**

**Compost** - composed of manure and straw sweepings, dried, disintegrated, and decomposed - Exempt - Office

**Compost, product** - a mixture of processed garbage and sewage sludge - Not exempt - Office

**Compost** - mixture of manure, straw or rice hulls, but not sawdust –Exempt - Office

**Compost** - mixture of manure and sweepings with water and bacterial agents to hasten fermentation, used as a growth medium for mushrooms - Not exempt - Office

## Containers

**Containers**, crates, and boxes which have been used in the movement of exempt commodities, which have been reconditioned and sold from stock to new purchasers - Not exempt - Office

<sup>2</sup>**Containers**, crates, end boxes which have been used in the movement of exempt commodities, and ere being returned for reuse – Exempt - Law

**Containers**, new, for use in shipping exempt commodities - Not exempt - Law

<sup>2</sup>**Used pallets**, used empty shipping containers including used intermodal

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<sup>1</sup> Exempt if used as a livestock or poultry feed or feed ingredient and transported to a business enterprise engaged in the sale to agricultural procedures of goods used in agricultural production. – Motor Carrier Act of 1980. – Amendment to Section 10526(a)(6) by addition of (E). –Case No. 33

<sup>2</sup> exempt except those used in the transportation of motor vehicles or parts of motor vehicle. – Motor Carrier Act of 1980 – Amendment to Section 10526(a) by addition of subsection (11)

containers and other shipping devices  
Exempt - Motor Carrier Act of 1980

<sup>1</sup>**Copra meal** - Not exempt - Law

**Corn** - see Grain

**Corn cob**

**Corn cobs** – Exempt – Law

**Corn cobs** – ground – Exempt - Law

**Corn fodder** – Exempt - Law

**Cottage cheese** - see cheese

**Cotton**

**Cotton** - carded but not spun, woven or knitted – Exempt - Law

**Cotton** - ginned or unginned - Exempt -Law

**Cotton felt** - used in mattresses, etc consisting of scraps of raw cotton. blended end carded, but not otherwise processed - Exempt - Office

**Cotton lap** - (Baled cotton, blended,

cleaned end formed into rolls preparatory to milling) – Exempt - Office.  
**Cottonseed Cake** - Egg Office.

Cotton linters – Exempt - Law

**Cotton notes** - (fibers removed from cotton seed after ginning and removal of linters) - Exempt - Office

**Cotton wastes** – consisting of bits of string thread, and yarn - Not exempt - Office

**Cotton wastes** - consisting of scraps of cotton fiber not spun, woven or knitted - Exempt - Law

**Cotton yarn** - Not exempt - Law

**Cottonseed**

**Cottonseed, whole** – Exempt - Law

**Cottonseed, dehulled** - Exempt – Law

<sup>1</sup>**Cottonseed cake** - Not exempt - Law

**Cottonseed hulls** – Exempt - Law

<sup>1</sup>**Cottonseed meal** - Not exempt - Law

**Crates** - see Containers

**Cream** - see Milk

**Cream Cheese** – See Cheese

**Dehydrated** – See commodity name:  
Fruits, Vegetables, Eggs, etc.

**Diatomaceous earth** - Not exempt -  
Law

## **Dinners**

**Dinners, frozen** - Not exempt-Law  
(But see next two entries)

**Dinners** - chicken, cooked and frozen-  
Exempt --Office (Based on Case No.  
26)

**Dinners** - seafood, frozen – Exempt –  
Law - Ruling 110

**Dried** - see commodity name: Fruits.  
Vegetables, Eggs, etc.

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## **Egg**

**Albumen** - fresh, liquid – Exempt -  
Law

**Albumen** - fresh, liquid, pasteurized –  
Exempt - Office

**Dried** – Exempt - Law

**Frozen** – Exempt - Law

**Hard boiled** - pickled, packed in  
vinegar and water with spices - Not  
Exempt -Office

**In shell** – Exempt – Law

**Liquid** - whole or separated - Exempt -  
Law

**Mixture** - of 90% powdered and 10%  
syrup and salt, dried - Not exempt -  
Office

**Oiled** – Exempt - Law

**Omelet mix** - consisting of fresh  
broken eggs and milk with minute  
amounts of salt and pepper and  
seasoning, packaged and frozen –

Exempt - Office

**Powder, dried** - Exempt - Law

**Shelled** - Exempt – Law

**Shells** - pulverized, for medical use  
(designated "pure calcium carbonate") -  
- Not exempt - Office

**Whites** – frozen – Exempt - Office

**Whole** - frozen with added yolks –  
Exempt - Office

**Whole** - frozen, standardized by  
subtraction of white – Exempt - Office

**Yolks** - dried - Exempt - Law

**Yolks** – fresh, liquid –Exempt - Law

**Yolks** - frozen – Exempt - Office

**Yolks** - with 10% salt or sugar added -  
Not exempt - Office

**Fats** – animal – Not Exempt – Law

### **Feathers**

**Feathers** – cleaned and ground, not further processed, nothing added (sometimes referred to as “feather meal.”) – Exempt – Office

**Feathers** – ground, combined with dehydrated poultry offal – Exempt - Office

### **Feeds**

**Alfalfa** - dried, chopped, and pressed into cubes and wafers by machine, after dampening with water – Exempt - Office

<sup>1</sup>**Alfalfa** - dried, etc., as above, but by a steam process - Not exempt - Office

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<sup>1</sup>**Alfalfa pellets** - Not exempt - Office

<sup>1</sup>**Beet pellets** - Not exempt - Office

<sup>1</sup>**Beet pulp** - Not exempt - Law

Bird gravel - Not exempt - Office

**Bird seed** - containing milo, millet, wheat chaff, end peanut heart – Exempt - Office

**Bird seed bell** - seed (millet, wheat, milo, and sunflower seed) mixed with an adhesive, such as corn syrup or wood glue, filled with a wire hanger, and molded into a bell shape, for feeding wild birds - Exempt - Case No. 19

<sup>1</sup>**Bran shorts** - Not exempt - Law Corn

<sup>1</sup>**Corn gluten** - Not exempt – Law

**Cottonseed products** - see separate heading: Cottonseed

<sup>1</sup> **Distilled corn grain residues** - with or without solubles added - Not exempt - Law

<sup>1</sup>**Formulas composed of hominy feed, beet pulp, corn gluten, wheat middlings, cane molasses end minerals** - Not exempt - Office

**Hamster and gerbil food** - with 9% soy bean and alfalfa meal added - Not exempt - Office

<sup>1</sup>**Hominy feed** - Not exempt - Law

**Meal** - see separate heading: Meat

**Middlings** - Not exempt - Law

**Oat hulls** - ground – Exempt - Law

**Parrot Food** - mixture of exempt commodities – Exempt - Office

<sup>1</sup>**Pelletized ground refuse screenings** - Not exempt - Law

**Rice bran** – Exempt - Law

<sup>1</sup>**Rice hulls** - anhydrous ammonia added providing a 10% protein source as feed - Not exempt - Office

**Rice hulls** - ground or unground, nothing added – Exempt - Office

<sup>1</sup>**Rice mill feed pellets** - retaining a continuing substantial identity through the processing stage – Exempt - Case No. 32

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<sup>1</sup> Exempt if used as a livestock or poultry feed or feed ingredient and transported to a business enterprise engaged in the sale to agricultural procedures of goods used in agricultural production. – Motor Carrier Act of 1980. – Amendment to Section 10526(a)(6) by addition of (E). –Case No. 33

**Screenings- feed** - Exempt - Law

**Soybean husks** – Exempt - Case No. 16

<sup>1</sup>**Wheat bran** - Not exempt - Law

<sup>1</sup>**Wheat** - mixed feed (mixture of coarse outer covering of wheat kernel, wheat germ, wheat flour, and offal of the tail of the mill) - Not exempt - Case No. 2

<sup>3</sup>**Fertilizer**, commercial - Not exempt - Law

## **Fibers**

**Abaca (manila hemp)** – piassava, ixtle, rattan, and palm and grass fibers – Exempt - Case No 3

**Clippings resulting from rope making** - Not exempt - Office

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<sup>3</sup> Exempt if fertilizer is a fish or shellfish by product not intended for human consumption. Motor Carrier Act of 1980. Amendment to Section 10526(a)(6)(D)

**Coir yarn** - made from coconut fiber, is manufactured by spinning - Not exempt - Case No. 3

**Flax** – Exempt - Law

**Hemp** - Not exempt - Law-Ruling 110 "Hemp" specifically made not exempt by amendment of Section 203(b)(6) means true hemp (cannabis sativa) or its fiber, and does not embrace similar plants or plant fibers commonly referred to by name Case No. 3

**Jute** - in bales - Exempt - Law

**Jute fabric** - product of a textile operation - Not exempt - Office

**Kapok** - in loose bales, not processed beyond separation of fibers from seeds - Exempt - Office

**Palm leaf** - not processed beyond separation from leaf, cleaning, combing drying and baling – Exempt - Office

**Ramie** – Exempt - Law

**Ramie Tops** - consisting of long fibers of the ramie plant - Exempt - Office

**Sisal** - not being a true hemp -  
Exempt - See explanation under  
"Hemp"

**Fish (including shellfish)**

**General:** Frozen, quick frozen, and unfrozen fish and shell fish in the various forms in which it is shipped, such as live fish, fish in the round, beheaded, and gutted fish, filleted fish, beheaded shrimp, and oysters, clams, crabs, and lobsters, with or without shells, including crabmeat and lobster meat – Exempt - Law

**Breaded, cooked, or uncooked, frozen or fresh** – Exempt – Law - Ruling 110; Case No. 24

**Cakes, codfish** - cooked or uncooked frozen or fresh – Exempt - Law-Ruling 110; Case No. 24

**Canned** - as a treatment for Preserving - Not exempt - Ruling 110; Case No. 24

**Clam juice or broth** - cooked or uncooked, frozen or fresh- Exempt - Ruling 110; Case No. 24

**Condensed fish solubles** - (obtained by condensing the aqueous portion of the residue of pressing oil from fish) - Not exempt - Office

**Cooked or partially cooked fish or Shellfish** - frozen or fresh –Exempt – Law -Ruling 110; Case No. 24

**Crab offal** – residue after extraction of meat from crabs including shells, dried and ground – Exempt – Office

**Crabmeat** – pasteurized, placed in hermetically sealed containers for purposes of preservation – Not Exempt – Office

**Crabmeat** – pasteurized, sealed for purposes of cleanliness only, preservation accomplished by refrigeration – Exempt - Office

**Croquettes, salmon** - Cooked or uncooked, frozen or fresh –Exempt – Law – Ruling 110; Case No. 24

**Deviled Crabs, clams, or lobsters** – cooked or uncooked, frozen or fresh - Exempt – Law – Ruling 110; Case No. 24

**Dinners** – cooked or uncooked, frozen or fresh – Exempt – Law – Ruling 110; Case No. 24.

**Fish** - processed by cleaning, scaling, and adding a small amount of salt – Exempt - Case No. 4

**Fish** – ground, frozen into blocks – Exempt – Case No. 4

**Fish** – luncheon meat of smoked ground fish formed into loaves – Not Exempt – Office

**Fish** – lightly salted or spiced, requiring refrigeration to retard deterioration – Exempt – Office

**Fried Fish Fillets, oysters, or scallops** – frozen or fresh – Exempt – Law – Ruling 110; Case No. 24.

Frogs – live or dressed – Exempt – Law

Frogs and turtles – placed in formaldehyde to prevent or retard deterioration during transportation ( but not as a preservative as that term is normally used) and used in substantially the same manner as live

specimens – Exempt – Office

**Frozen** - see General above, and individual listings

**Hermetically sealed in containers** - as a treatment for preserving - Not exempt—Law

**Hermetically sealed in containers** - for cleanliness only, preservation attained by refrigeration – Exempt – Law

**Meal** – Not exempt - Law

**Offal** – inedible portions of fish not further processed - Exempt – Law

**Oil from fishes** - Not exempt – Law

**Preserved or treated** - for preserving, such as smoked, salted, pickled, spiced, corned or kippered - Not exempt – Law

**Residue** - remaining after extraction of oil from fish - Not exempt – Office

**Salmon eggs** - brined and packed in salt and formaldehyde solution in vacuum sealed jars - Not exempt – Office

**Salmon eggs** – frozen, not pickled or brined or otherwise treated for preservation – Exempt – Office

**Salted** - as treatment for preserving – Not Exempt – Law

**Scraps** - frozen, granulated, and pressed into blocks, for cat food- Exempt – Office

**Sea lions and walrus** -Not exempt – Office

**Seafood casseroles and dinners** - of which fish or shellfish is the principal ingredient – Exempt – Office

**Seal blubber** - Not exempt – Office

**Seal skins** - Not exempt - Office

**<sup>4</sup>Shells of sea creatures** - other than those mixed with other refuse of "offal"

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<sup>4</sup> Exempt if fish or shellfish by product, such as fish meal, fertilizer and pet food, not intended for human consumption. Motor Carrier Act of 1980. Amendment to Section 10526(a)(6)(D).

- Not exempt – Office

**<sup>4</sup>Shells, oyster** - moving to market for use in button making - Not exempt – Law

**<sup>4</sup>Shells, oyster** – ground - Not exempt – Case No. 28

**Shrimp cocktail** - Shrimp cooked and placed in glass jars with special sauce and seasoning and kept under refrigeration - Exempt – Office

**Soup or chowder** – containing a relatively small proportion of fish or shellfish in proportion to other ingredients which are not within the exemption - Not exempt – Office

**Stew** - consisting of raw oysters or clams, milk and seasoning, frozen but uncooked – Exempt – Law

**Sticks** - cooked or uncooked, frozen or fresh – Exempt – Law - Ruling 110

**Sticks** - frozen, cooked, breaded – Exempt – Case No. 5



**Tuna Pies** – Frozen – Exempt – Office

**Turtles** - sea or fresh water – Exempt - Law

**Whale meat** – fresh – Exempt – Law

**Flagstone** - Not exempt – Law

**Flax fiber** - see Fibers

**Flaxseed, whole** – Exempt – Law

**Flaxseed Meal** - Not exempt – Law

**Flies** - live sterile screw worm eradication program - Exempt – Office

**Flour**

**Flour** - Not exempt – Law

**Corn flour** - extruded and hammered to a flour consistency - Not exempt –Office

<sup>1</sup>**Corn meal flour** - Not exempt - Office

**Mustard flour** - consisting of seeds ground or milled and bolted - Not exempt – Office

**Tapioca flour** - produced in same manner as wheat flour - Not exempt –Office

**Flowers and flower plants** - See Horticultural commodities

**Fodder** – corn and sorghum – Exempt – law

**Forage** – see Hay and Feeds

**Forest products**

**Bark** – Exempt – Law

**Bark** - Boiled to clean and soften – Exempt – Law

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<sup>1</sup> Exempt if used as a livestock or poultry feed or feed ingredient and transported to a site of agricultural production or to a business enterprise engaged in the sale to agricultural producers of goods used in agricultural production. Motor Carrier Act of 1980. Amendment to Section 10526(a)(6) by addition of (E). Case No. 33

**Bark, raw** - broken up by means of hammermill, or shredded, ground, or crushed, graded, and bagged – Exempt - Office

**Bark, shredded** - in its natural state, sprayed with copper based fungicide – Exempt – Office

**Blankets of pine end spruce boughs** – Exempt – Law

**Bolts for making shingles** - Exempt - Law

**Divi and divi pods** - natural products of certain trees, not processed – Exempt – Office

**Excelsior wood** – shredded birch bark, not a by-product of sawing, planing or finishing of wood – Exempt – Office

**Fence pickets** – split by hand from bolts, edged and pointed – Not exempt – Office

**Fence posts and rails** – consisting of logs peeled and cut to length, the

post having holes drilled in them for insertion of rails and the rails being split and sharpened at both ends – Not exempt – case No. 6

**“fire log”**: wood shavings, sawdust, low grade petroleum, used in place of firewood – Not exempt – Office

**Greenery** – Exempt – Law

**Growing** – See separate heading: Horticultural Commodities

**Hickory “wheels”** – short lengths cut from trees or logs – Exempt – Office

**Hickory meal** – sawdust or powdered hickory wood – Exempt – Case No. 35

**Holly sprigs and cuttings** – Exempt – Law

**Leaves** – Exempt – Law

**Leaves, sisal** - husks and moisture removed – Exempt – Law

**Lignin sulphonate** - obtained by cooking wood chips in a chemical

solution and used as road binder - Not exempt - Office

**Logs and pilings** - impregnated with a preservative, usually creosote - Not exempt - Case No. 7

**Mesquite brush** - ground, dehydrated and packaged in plastic bags – Exempt – Office

**Mesquite brush** - twigs, and debris burned off - Exempt - Law

**Mine timbers or cants** - comprised of 8-foot lengths of fir, rough-sawn, square cornered - Not exempt - office

**Mistletoe** – Exempt – Law

**Myrobalans** – as imported in natural state – Exempt - Law

**Palmyra stalk fibers** - fronds from palm leaves – Exempt - Law

**Peat moss** - dried, shredded, baled – Exempt - Law

**Peat or peat moss** - in bags or boxes - Exempt – Office (see also Case No. 31)

**Peat moss flower pots** - impregnated with wetting agent - Not exempt - Office

<sup>5</sup>**Pet Food** - Not exempt - Case No. 33

**Peat** - for use as an organic fertilizer, wet with water and other solutions, decomposed in a pressure vessel and dried - Not exempt - Case No. 3

**Peller cores** - composed of the center portions of logs remaining after plywood is cut therefrom – Exempt - Case No. 30

**Pilings** - wooden, untreated – Exempt - Case No. 9

**Pilings** - wooden, impregnated with a preservative, usually creosote - Not exempt - Case No. 7

**Pine Cones leaves, and miniature**

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<sup>5</sup> Exempt if pet food is a fish or shellfish by-product not intended for human consumption. Motor Carrier Act of 1980 – Amendment to Section 10526(a)(6)(D)

**trees** - preserved by use of solution containing calcium chloride – Exempt - Case No. 8

**Poles** - wooden, untreated - Exempt - Case No. 9

**Poles** - preassorted, preventative-treated (used by utility companies, contractors, municipalities, etc.) - Not exempt - Case No. 10

**Poles** - telephone, not creosoted – Exempt – Law

**Railroad ties** - composed of bolts from felled trees sawed crosswise processed – Exempt – Office

**Railroad ties** - lengths of wood cut to length and sawed lengthwise to size - Not exempt – Office

**Resin, crude** – Exempt – Law

**Resin products** - such as turpentine - Not exempt – Law

**Roots** - natural or dried – Exempt – Law

**Sap** – maple – Exempt – Law

**<sup>6</sup>Sawdust and shavings**- regardless of their place of production, the process by which they are created, or their ultimate use – Exempt - Case No. 35

**<sup>6</sup>Sawdust** - from lumber mills – Exempt -Case No. 35

**Shakes and shingles** - whether split by hand or by machine - Not exempt - Case No. 12

**Shingle bolts** – Exempt – Law

**<sup>6</sup>Slabwood** - produced from sawmill operations – Exempt - Case No. 35

**Spanish moss** – Exempt – Law

**Sphagnum moss** – Exempt – Law

**Spices** - see separate heading: Spices

**Tanbark or tanwood** - residue after tanning dye is extracted from bark, roots, or wood by means of extreme pressure and hot water, used as a mulch - Not exempt – Office

**Tanning extracts** - (wattle, chestnut, guebracho) produced by leaching bark, clarifying the extract and concentrating it in vacuum evaporators - Not exempt - Office

**Timber** - rough logs or bolts cut in Random lengths, with bark removed – Exempt – Office

**<sup>6</sup>Wood chips** - including those for making wood pulp, or wood residues from primary manufacturing plants such as slabs, trimmings, shavings, sawdust, edgings, and hogged fuel – Exempt - Case No. 35

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<sup>6</sup> Exempt as wood chips or wood residue for primary plant or forest. Motor carrier Act of 1980. Amendment to Section 10526(a) by addition of subsection (13)

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## Trees

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**Christmas** – plain, sprayed or coated – Exempt – Law

**Cut to length, peeled, or split** – Exempt – Law

**Growing** – see Horticultural commodities

**Sawed into lumber** – Not exempt – Law

<sup>6</sup>**Trimming**s - from logs and bolts except bark – Exempt - Case No. 35

**Valonia** - as imported in natural state – Exempt – Law

**Wood** - cut into short crosswise lengths for firewood (not sawed lengthwise) – Exempt - Office

**Wreaths of holly or other natural material** - with small amount of foundation or decorative material - Exempt – Law

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<sup>6</sup> Exempt as wood chips or wood residue for primary plant or forest. Motor carrier Act of 1980. Amendment to Section 10526(a) by addition of subsection (13)

**Frogs** - see Fish

**Frozen** - see commodity name: Fruits, vegetables, fish, poultry, etc

**Apple peels and cores** - ground, but not otherwise processed – Exempt – Office

**Apples pomace** - substance remaining after extraction of Juice - Not exempt - Office

**Apples** - fresh, unfrozen, peeled, cored, sliced and dipped in brine solution to retain freshness – Exempt – Office

**Bagged** – Exempt – Law

**Bananas** - fresh, dried, dehydrated, or frozen - Not exempt – Law - Ruling 110

**Blueberries** - incidentally frozen while being maintained in low temperature storage, allowed to thaw during transportation - Exempt – Law

**Canned** - Not Exempt – Law

**Cherries** - in sulphur dioxide "brine" for purpose of holding them in fresh state until they can be processed for marketing, which processing includes "debrining" – Exempt - Case No. 14

**Cherries** - maraschino type, resulting from further processing of cherries mentioned just above - Not exempt - Case No. 14

**Chopped glazed fruit** – similar to that used in fruit cakes – Not exempt – Office

**Citrus fruit salad** - fresh, chilled – Exempt – Office

**Citrus fruit sections** - fresh, cold packed or semi-frozen – Exempt – Law

**Citrus fruit sections** – frozen - Not exempt – Law - Ruling 110

**Citrus fruit sections** - not frozen, packed with sugar water, citric acid, and benzoate of soda, additives being 6% to 10% of total - Not exempt - Office

**Citrus pulp** - substance remaining after juice extraction - Not exempt - Office

**Color added** – Exempt – Law

**Cranberries** - partially frozen as result of being placed in open boxes in storage under controlled temperatures to insure freshness pending transportation to canneries – Exempt – Office

**Cranberries** - purposely quick-frozen, maintained in a frozen state during transportation - Not exempt – Office

**Dates** - pitted, dried - Exempt – Law

**Dehydrated** - Exempt – Law

**Dried** – naturally or artificially – Exempt - Law

**Dried** – not further processed, placed in sealed packages or receptacles – Exempt – Office

**Figs** – dried, halved or quartered – Exempt - Office

**Figs or dates** – ground, in paste form, cooked, or with substantial amounts of other substances added – Not Exempt - Office

**Fig paste** -consisting of ground figs, either in their natural state or dried – Exempt - Office

**Frozen** - Not exempt – Law - Ruling 110

**Frozen (quick-frozen)** - for the purpose of preservation during transportation --whether shipped under temperature control or not - Not exempt – Office

**Fruit baskets or gift packages** - consisting of fresh fruit with 5% or less of jelly in jars and candy - Exempt – Office

**Fumigated** – Exempt – Law

**Graded** - Exempt – Law

**Grape slurry** - comprised of grapes removed from stems and crushed – Exempt – Office

**Hulls of oranges** - after juice extractions - Not exempt – Law

**In Brine** - to retain freshness – Exempt – Law

**Juice, orange or other citrus** - Not exempt – Law

**Juice, fruit** - plain or concentrated - Not exempt – Law

**Kernels** - Exempt – Law

**Myrobalan** - prune-like tropical fruit dried, crushed and bagged – Exempt - Office

**Oiled apples** – Exempt – Law

**Olives** - processed for table use, in brine or not in brine, stuffed or not stuffed, in any type container - Not exempt – Office

**Orange and lemon peel** - dried, prepared from hulls of fruit following juice extraction - Not exempt - Office

**Peaches** - peeled, pitted, and put in cold storage in unsealed containers – Exempt - Law

**Pies** - frozen - Not exempt – Law

**Plantains** - considered to be bananas - Not exempt - Case No 15

**Preserved** - such as jam - Not exempt –Law

**Purees** - strawberry and other, frozen - Not exempt – Law

**Quick frozen** - Not exempt – Law - Ruling 110

**Raisins** - seeded or unseeded – Exempt –Law

**Raisins** - very lightly coated with honey, cinnamon, or sugar - Exempt – Office

**Raisins** - chocolate coated or glazed, thereby preserving and candying them - Not exempt - Office

**Sliced, frozen** - Not exempt – Law - Ruling 110

**Strawberries** - in syrup and unsealed containers in cold storage – Exempt - Law

**Strawberries** - in unsealed containers with temperature controlled at 10° or lower - Not exempt – Office

### **Grain**

**Artificially dried** - Exempt – Law

**Barley, brewers** - residuary byproducts of the malting process in which barley, steeped and germinated, is mixed with hops and other ingredients and allowed to ferment - Not exempt - Office

**Barley** - malted (processed only to the extent of soaking in warm water to hasten or induce germination, then drying, and removal of sprouts in some instances) – Exempt - Office

**Barley** - pearled (husked and polished grains) - Exempt – Office

**Barley** – rolled – Exempt – Law

**Barley** - whole - Exempt – Law

**Brewer's grains** - wet, by-product of brewing process - Not exempt – Office

<sup>1</sup>**Corn cob pellets** - consisting of finely ground cobs with graphite added - Not exempt – Office

**Corn** – cracked – Exempt - Law

<sup>1</sup>**Corn** - from which oil is extracted, ground and dried to comprise a product known as "brewers corn grits" - Not exempt - Office

**Corn screenings** – Exempt – Office

**Corn shucks** - used as "hot tamale shucks" – Exempt – Office

**Corn** – shelled - Exempt - Law

**Corn** – whole – Exempt - Law

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<sup>1</sup>**Cracked wheat** - bulgur or bulgar processed by cooking the grains for purification and preservation, then drying, dehulling and grinding - Not exempt - Office

**Feeds** - see separate heading: Feeds

**Hull and husks** – see separate heading Feeds

**Milo maize** – Exempt – Law

**Oats** - crimped or rolled in the same manner as rolled barley – Exempt - Law

**Oats** – whole - Exempt – Law

**Oats** - whole, crushed and ground, in bags – Exempt – Office

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**Oil** - extracted from grain – Not exempt - Law

**Popcorn** – popped - Not exempt - Law

**Popcorn** - shelled (unpopped) packaged with cooking fat or oil (one part oil to 2 1/2 parts popcorn) - Not exempt – Office

**Popcorn** - shelled (unpopped), weighing ten or more ounces, accompanied by a separate package of seasoning consisting of oil, monosodium glutamate, butter flavor, cottonseed oil, and artificial color and flavor weighing approximately 3/4 ounce – Exempt -Office

**Popcorn** – unpopped, shelled, in sealed containers – Exempt - Law

<sup>1</sup>**Puffed grains** - wheat, rice millet or corn - produced by application of steam inside air light tubes, and heat from outside burners, although not fully cooked - Not exempt – Office

**Rice bran** – Exempt – Law

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**Rice, brewers** – Exempt - Law

**Rice, clean** - Exempt – Law

**Rice** - ground, not sifted, bolted or graded – Exempt – Office

<sup>1</sup>**Rice** – hull ash – burned hulls of threshed rice – Not exempt – Office

**Rice** - hulled ("brown rice") – Exempt - Office

**Rice** - long grain, enriched, parboiled, subjected to enough steam pressure to harden kernel and reduce stickiness, Out not boiled or precooked – Exempt - Office

**Rice** - milled, fortified with vitamins – Exempt - Office

**Rice polish** – Exempt - Law

**Rice** – precooked - Not exempt – Law

**Rice** – whole – Exempt – Law

**Rye** – whole – Exempt - Law

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**Sorghum grains** – whole – Exempt – Law

<sup>1</sup>**Wheat** - bulgar, cleaned, cooked under steam pressure, dried, dehulled, ground, graded and bagged - Not exempt - Office

**Wheat germ** - Not exempt – Law

**Wheat** - new, crushed, uncooked – Exempt - Office

**Wheat** - whole - Exempt – Law

**Grass sod** – Exempt - Law

**Gravel** - Not exempt - Law

**Greenery** – see Forest products

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**Grinding** - without prior or subsequent manufacturing processes does not affect the exempt status of the commodity – Law

**Guano, bat** - excrement of bats dried, but not further processed - Exempt - Office

**Gums** - the exudation of trees and shrubs, such arabic, ghatti, and tragacanth, in natural state or dried, but not purified, neutralized or refined - Exempt - Office

### **Hair**

**Hair** – alpaca, camel, or goat, clipped from animal – Exempt - Law

**Hair** – hog or other animal, product of slaughter of animal - Not exempt – Law

**Hair** - rabbit or vicuna (Plucked or Clipped from live animal) – Exempt - Office

### **Hay**

**Hay and forage** - dried naturally or

artificially - Exempt - Law

**Hay** – chopped – Exempt - Law

**Hay** – dehydrated - Exempt - Law

**Hay** - salt (from salt marshes) –Exempt – Law

**Hay** - see also Feeds

<sup>1</sup>**Hay** - sweetened with 3% molasses by weight - Not exempt - Law

**Hemp** - see Fibers

**Herbs** – see spices

**Hides** - green and salted - Not exempt –Law

### **Honey**

**Honey** – in the comb or strained – Exempt - Law

**Honey** - Heat treated to retard granulation - Exempt - Law

**Hops** – Exempt – Law

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## **Horticultural commodities**

**Bulbs** -Exempt - Law

**Flowers** - growing or cut – Exempt - Law

**Leaves** - natural or dried - Exempt - Law

**Nursery stock** – Exempt - Law

**Plants, vegetables and flowers** – Exempt -Law

**Roots** - rhubarb, asparagus, mint, etc.- Exempt – Law

**Star flowers** - dried, spray painted - Exempt - Office

**Trees** - growing, balled in earth – Exempt - Law

**Wreaths** - holly or other natural material, with small amount of foundation or decorative material - Exempt - Law

**Hulls and husks**, see Feeds, Nuts

**Humus** - of a nature similar to peat moss – Exempt - Law

**Ice for cooling subsequent shipments of exempt commodities** – Exempt - Law

**Ice cream and ice cream mix** - see Milk and cream

**Imported** commodities—Fact of importation does not affect status of otherwise exempt commodities, except that wood imported from any foreign country is not exempt – Law - Ruling 110

**Insecticides** - Not exempt - Law

**Juices** - see Fruits

**Jute fiber** - see Fibers

**Kapok** - see Fibers

**Kelp** - dried, ground - Exempt – Law

**Latex** - see Rubber

**Leaves** - see Forest products,

Horticultural commodities, and spices

**Legume inoculant** - Not exempt – Office

**Licorice paste and powder** - prepared from ground licorice root and used in tobacco and confectionery trades and for medicinal purposes - Not exempt - Office

**Licorice roots** - spent (by-product or residue remaining after open-vat leaching process used to extract licorice) - Not exempt - Office

## **Livestock**

**Exhibit animals** - such as those of 4-H club members, which though shown for few days, are chiefly valuable for slaughter – Exempt - Law

**Laboratory animals** - not domesticated, such as rats, mice, guinea pigs - Not exempt - Office

**Medical use animals** - such as ordinary healthy swine for serum manufacture –

Exempt - Law

**Monkeys** - Not exempt - Law

**Ordinary** - i.e. all cattle, swine, sheep, goats, horses, and mules, except such as are chiefly valuable for breeding, racing, show purposes, and other special uses – Exempt – Law

**Race horses** - Not exempt – Law

**Registered or purebred cattle** - for ordinary farm or ranch uses, not chiefly valuable for breeding, race, show, or other special purposes – Exempt - Law

**Riding horses** - used for personal pleasure riding - Exempt - Office

**Rodeo animals** - bucking horses, cow ponies, parade horses, pick-up horses, Brahma bulls, steers, calves, buffalo – Not exempt - Office

**Show horses** - Not exempt - Law

**Zoo animals** - Not exempt – Law

**Limestone** - agricultural - Not exempt - Law

**Linseed meal** - see Meal

**Lumber** - rough-sawed or planned - Not exempt - Law

**Manure**

**Manure** - in natural state – Exempt - Law

**Manure** - dried or dehydrated, bagged – Exempt - Law

**Manure** - to which sand is added as Conditioning ingredient, equivalent to 3% of the total mixture – Exempt - Office

**Manure** - paunch (cud of animal's rumen) product of slaughter-- Not exempt – Office

**Manure** - fermented, with additives such as yeast and molds, producing a rich liquor which in water solution is used for soil enrichment - Not exempt - Office

**Maple sap** – Exempt - Law

**Maple syrup** - Not exempt – Law

**Meal**

<sup>1</sup>**Meal alfalfa** - Not exempt – Law

<sup>1</sup>**Meal copra** - Not exempt – Law

<sup>1</sup>**Meal cottonseed** - Not exempt – Law

<sup>4</sup>**Meal fish** – Not exempt - Law

<sup>1</sup>**Meal, Flaxseed** - Not exempt - Law

<sup>1</sup>**Meal, linseed** - Not exempt - Law

<sup>1</sup>**Meal, peanut** - Not exempt – Law

<sup>1</sup>**Meal, soybean** - Not exempt – Law

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<sup>4</sup> Exempt if fish or shellfish by product such as fish meal, not intended for human consumption. Motor Carrier Act of 1980. Amendment to Section 10526(a)(6)(D)

## **Meat and meat products**

**Beef dinners** – frozen - Not exempt - Office

**Fresh, frozen or canned** - Not exempt - Law

**Meal pies** - frozen - Not exempt - Office

**Meat of seals, sea lions and walrus** - Not exempt--Office

**Scrap bones and meal** – refuse from packing houses - Not exempt – Office

## **Milk and Cream**

**Anhydrous milk fat** - made by a continuous separation process directly

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from milk or cream in the same manner  
e8 nonfat dried milk solids – Exempt - Office

**Butterfat, isex** - Gold Label (trade name) consisting of over 50% sugar and 2% water and 44% butterfat - Not exempt - Office

**Buttermilk** – Exempt - Law

**Buttermilk/condensed cream** - consisting of 45% butter fat, 30% sugar and 25% skimmed milk solids - Not exempt - Office

**Casein** - produced commercially through specialized processes - Not exempt - Case No. 1

**Cheese** – see that main heading

**Concentrate** – pasteurized and homogenized, with 2/3 of the water removed – Exempt - Office

**Concentrate** - consisting of fresh whole milk from which a portion of the

water is removed to which no substantial amount of nonexempt substance is added – Exempt – Office

**Concentrate** - mixture of fresh cream with skim milk from which a portion of water is removed) – Exempt - Office

**Condensed** - Not exempt - Law

**"Culturmater"** - non-fat dry milk powder 10% dry phosphate salts, dry process extract, small amounts of dextrose and whey - Not exempt - Case No. 29

**Dry milk solids** – essentially the same as powdered milk) – Exempt - Case No. 1

**Evaporated milk** - in sealed cans - Not exempt - Office

**Frozen** – Exempt - Law

**Homogenized** - Exempt - Law

**Ice cream mix** - blend of milk, dried skim milk and sugar) - Not exempt - Office

**Lactose** - milk sugar, traces of protein

and ash, made by condensing sweet cheese whey, crystallizing by cooking, then spinning, drying and bagging – Exempt - Case No. 29

**Milk "replacer"** - containing 10% animal fat - Not exempt - Office

**Milk "replacer"** - blend of 98% ingredients themselves "exempt" commodities and 2% dietary supplements and flavoring ingredients not otherwise processed – Exempt - Office

**Milk "replacer"** - Calf Pab, containing at least 20 nonexempt ingredients (no percentages shown) - Not exempt - Office

**Milk shake mix** - composed of powdered milk with substantial amounts of sweetening and flavoring added - Not exempt - Office

**Pasteurized** – Exempt – Law

**Powdered** – Exempt - Law

**Raw** – Exempt – Law

**Raw milk** - with coloring added to

indicate it has been found unfit for human consumption – Exempt - Office

**Skim** - Exempt - Law

**Skim** – dried – Exempt - Office

**Skim** -with two-thirds of water removed, in bulk or unsealed containers - Exempt - Law

**Standardized** - Exempt - Law

**Sterilized** - in hermetically sealed cans – Not exempt - Law

**Vitamin "A"** – Exempt - Law

**Whipped cream** - frozen, containing only exempt dairy products, which is mechanically processed into that form – Exempt – Office

**Whole milk** - with moisture content removed and nothing added – Exempt - Office

**Yogurt** - plain or flavored - Not exempt - Office

**Milo**, see Grains

**Mohair** - raw, cleaned, or scoured – Exempt - Law

<sup>1</sup>**Molasses** – Not exempt - Law

**Moss** – See Forest Products

**Mushroom** - fresh - Exempt - Law

**Nursery stock**, See Horticultural Commodities

**Nutria carcasses** - ground, for use as mink feed -Not exempt – Office

**Nutria** – or coypu – skinned, whole or chopped - Not exempt - Office

**Nutria and rat carcasses** - whole, frozen or unfrozen - Not exempt - Office

**Nuts**

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**Blanched** - placed in water hot enough to soften the skins and facilitate removal of kernel, but not sufficient to kill the enzymes – Exempt – Office

**Cashews** - roasted or cooked – Not exempt -Office

**Cashews** - scorched (not roasted or cooked, but darkened in color unintentionally by overheating during shelling process) - Exempt - Office

**Coconut** – dried, shredded, flaked, or prepared by thread mill or devil mill to produce thread-like particles or granules, not further processed – Exempt – Office

**Coconut meal** - see separate heading: Copra meal

**Macadamia nuts** – Exempt - Office

**Peanut meal** - Not exempt – Law

**Peanut shells** – ground –Exempt - Law

**Peanuts** - roasted and salted in the shell - Not exempt - Office

**Pistachio** - shells colored with food coloring but not otherwise processed - Exempt – Office

**Raw** - shelled or unshelled – Exempt – Law

**Roasted or boiled** – Not Exempt – Law

**Shelled** - raw – Exempt – Law

**Shelled** - salted (not roasted or otherwise similarly processed) – Exempt –Office

**Shelled** – sprayed or washed with preservative but not candied or flavored – Exempt – Office

**Shells** – Exempt – Law

**Shells** – ground peanut – Exempt - Law

**Shells** - pecan, mixed with chemicals Equivalent to 10% of the total mixture - Not exempt - Office

**Unshelled** – raw – Exempt - Law

**Oats** - see Grains

<sup>1</sup>**Offal** – consisting of blood, Intestines, viscera, etc., by-products of the slaughtering animals - Not exempt - Office

**Oil**

**Oil, mint** – Not exempt – Law

**Oil** - extracted from vegetables, grain, seed, fish, or other commodities - Not exempt - Law

**Olives** - See Fruits and Berries

**Packaged Commodities** – Packaging exempt commodities does not affect their exempt status - Law

**Peanuts** – See Nuts

**Peat Moss** – See Forest Products

**Pelletized feeds** – See Feeds

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**Pelts** – Not exempt – Law

**Pies** – frozen – Not exempt – Law

**Pigeons** – racing – See Birds

**Plants, vegetable or flower** – See Horticultural commodities

**Poles** – See Forest products

**Popcorn** – See Grain

**Potash** – Not exempt – Office

### **Poultry and Poultry Products**

**Additives** – such as injected butter, gravy, seasoning, etc., sold in or along with uncooked poultry, do not void the exemption if not in excess of 5% by weight – Office

**Blood of poultry and rabbits** – from which corpuscles have been removed by centrifugal force (processing by a machine similar to cream separator) – Exempt – Office

**Broth** – dehydrated by spray – drying into a powder – Not exempt – Case No.

25

**Carcasses** – raw, in marble size chunks – Exempt – Office

**Cut up** – raw – Exempt – Office

**Cut up** – precooked or cooked; same, breaded and /or battered; same, marinated, breaded and/or battered; all frozen or refrigerated – Exempt – Case No. 26

**Deboned** – cooked or uncooked, fresh or frozen, in rolls or diced – Exempt – Office

**Dehydrated** – chunked, process includes boiling, grinding, and drying – Not exempt – Case No. 25

**Dinners** – cooked and frozen – Exempt – Office – see also separate heading: Dinners

**Dressed** – fresh or frozen – Exempt – Law.

**Fat** – as removed from poultry, not cooked – Exempt – Office

**Fat** – skimmed from broth, plain or reduced to powder by spray – drying –

Not exempt – Case No. 25

**Feathers** – Exempt – Law

**Frozen** – Exempt – Law

**Live** – Exempt - Law

**Offal** – including blood (natural by-products of the killing and processing of poultry for market) – Exempt – Case No. 27

**Picked** – Exempt – Law

**Pies** – cooked, frozen or unfrozen – Not exempt – Office

**Powdered** – process includes boiling, fine grinding, and spray-drying – Not exempt – Case No. 25

**Rolled in butter but uncooked** - Exempt - Office

**Rolls** - containing sectioned and deboned poultry, cooked - Exempt - Office

**Sticks** – cooked – Exempt - Office

**Stuffed and frozen** – Exempt - Law

**Stuffing** - in plastic bags packed with but not in bird – Exempt - Office

<sup>1</sup>**Pulp, beet** - Not exempt – Law

<sup>1</sup>**Pulp, sugarcane** - Not exempt – Law

**Purees** – See Fruits

**Rabbits**

**Rabbits** – dressed – Exempt – Law

**Rabbits** – wild, skinned – Not exempt – Office

**Raisins** - See Fruits

**Raisin syrup** - Not exempt - Case No 34

**Ramie Fiber** - see Fibers

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**Residue** – foots or sediments – remaining after removal of oil from various commodities – Not exempt – Office

**Resin** – See Forest products

**Rice** – See Grains

<sup>7</sup>**Rock** - Not exempt – Law

**Roots** - see Forest products, Horticultural commodities, Spices and herbs

**Rubber**

**Rubber** - crude, in bales - Not Exempt - Law

**Rubber** - latex, natural, liquid from which water has been extracted and to which ammonia has been added - Not exempt - Law

**Rye** - see Grains

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<sup>7</sup> Natural crushed vesicular rock used for decorative purposes – exempt – Motor Carrier Act of 1980 – Amendment to section 10526(a) by addition of subsection (12)

**Sand** - Not exempt – Law

**Sap** - see Forest products

**Sawdust** - see Forest Products

**Sea Creatures** - see Fish

**Seasoning or salt** - added to commodity within the exemption in insignificant amounts, not considered to affect exempt status of commodity - Office

**Seaweed** - dried, ground – Exempt - Law

**Seeds**

**Anise** - not subject to manufacturing process - Exempt - Office

**Bird seed** - See separate heading: Feeds

**Cotton** - See separate heading: Cottonseed

**Deawned** – Exempt – Law

**Flax** - see separate heading: Flaxseed

**Grass seed** – Exempt - Office

**Grass seed** – packaged in individual boxes and bags - Exempt – Office

**Hybrid seed corn** - Exempt - Office

**Inoculated** – Exempt - Law

**Meal made from seeds** - See Meal

**Natural** – Exempt – Law

**Oil extracted from Seeds** - Not Exempt - Law

**Packets or boxes of seeds in display racks** – Exempt - Law

**Scarified** – Exempt - Law

**Screened or sized** – Exempt – Law

**Seed kits** - flower or vegetable, consisting of seeds, soil substitutes, and plant food, in growing tray {punch and grow kits) - Not exempt - Office

**Sesame seeds in hulls** – bagged - Exempt - Office

**Sesame seeds** - cleaned and dehulled

by mechanical process – Exempt - Office

**Siftings and screenings** - consisting of residue from sieving of seeds (not further processed) – Exempt - Office

**Soybean seeds** - in bags on which are attached a small container of inoculant - Exempt – Office

**Spice** - see Spices

**Sprayed for disease control** – Exempt -Law

**Sunflower seed hulls** - lubricated by spraying with hot water to increase density, formed into loose, crumbling pellets – Exempt – Office

**Tamarind** - ground, comprised of seeds removed from pods without boiling cooking, or the like, and processed only by cleaning and grinding – Exempt – Office

**Used as seasonings** - not subjected to a manufacturing process - Exempt – Office

**Shells** - see Cocoa bean, Eggs, Fish, Nuts

**Shingle bolts** - See Forest Products

**Skins**

**Skins, animal** - Not exempt - Law

**Skins, seal** - sea mammal hides - Not exempt - Office

**Sliced** - see commodity name: Fruits, Vegetables, etc

**Sludge** - dried sewage - Not exempt - Office

**Soil, top** - Not Exempt - Law

**Soil, potting** - Not exempt – Law

**Soil, potting or African Violet Mix** - Consisting of 90% peat, 8% sand and 2% vermiculite - Not exempt - Office

**Sorghum fodder** – Exempt - Law

**Sorghum grains** - Exempt – Law

**Soup** - frozen - Not exempt – Law

**Spanish moss** - gathered from trees – Exempt - Office



**Angelica root** – Exempt - Office

**Chicory root** - natural or dried – Exempt - Office

**Chili powder** - consisting of dried ground chili pepper pods – Exempt - Office

**Chili powder** - mixture of ground peppers, spices and herbs, and a small amount of salt – Exempt – Office

**Cumin seed** – Exempt - Office

**Deer** – (or deer’s) tongue leaves, natural. Dried or processed in a manner similar to that undergone by redried, tobacco leaf – Exempt – Office

**Ground** - but bit further processed – Exempt - Office

**Paprika** – ground – Exempt - Case No. 22

**Pepper** - ground, not further processed - Exempt – Office

**Raw** – unground spices – Exempt - Case No. 20

**Reconditioned spices** - ground (screened for removal of impurities but not further processed) - Exempt - Office

**Seeds** - see also that main heading

**Sweet basil leaves** - dried and separated from stems - Exempt - Office

**Unground** - whether seeds, berries leaves, bark or roots – Exempt - Office

**Stone** - natural, marble or granite - Not exempt – Office

**Stover** - Exempt - Law

**Straw** - Exempt-- Law

**Sugar** - Not exempt - Law

**Sugar beets** – Exempt – Law

**Sugar cane** – Exempt – Law

<sup>1</sup>**Sugar cane pulp** - Not exempt – Law

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<sup>1</sup> Exempt if used as a livestock or poultry feed or feed ingredient and transported to a site of agricultural production or to a business

**Sugar** – raw - Not exempt – Law

**Syrup**

**Syrup, cane** - Not exempt – Law

**Syrup, maple** - Not exempt – Law

**Syrup, raisin** - Not exempt - Case No. 34

**Tankage** – consisting of offal from slaughtered animals – Not exempt – Law

**Tea** - Not exempt – Law - Ruling 110

**Telephone Poles** - see Forest products

**Textile waste** - see Cotton waste

**Tobacco**

**Binder tobacco** - composed of

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enterprise engaged in the sale to agricultural producers of goods used in agricultural production. Motor Carrier Act 1980. Amendment to Section 10526(a)(6) by addition of (E). Case No. 33

adhesive materials added to pulverized tobacco, the resultant mixture formed into flat sheets (similar to homogenized tobacco) – Not exempt – Office

**Chopped leaf** - Exempt – Law

**Cigars and cigarettes** - Not exempt - Law

**Fragments, siftings and dust** - resulting from processes which produce tobacco items within the exemption (i.e. chipped tobacco leaf, redried, etc.) also that which becomes unusable during preliminary handling prior to the manufacture of nonexempt tobacco items – Exempt - Office

**Homogenized** - Not exempt - Law

**Leaf** – Exempt - Law

**Redried leaf** – Exempt - Law

**Smoking** - Not exempt – Law

**Stem meal** - Not exempt - Office

**Stemmed leaf** – Exempt - Law

**Stems** – Exempt – Law

**Tobacco** - made of ground-up scraps, considered a form of homogenized tobacco - Not exempt - Office

**Topsoil** - Not exempt - Law

**Trees** - see Forest products

**Turtle** - see Fish

**Vegetables**

**Bagged** - Exempt - Law

**Beans** - dried artificially and packed in small container – Exempt - Law

**Cabbage rolls** - heads of cabbage pickled in water and salt after which the leaves are cut off and stuffed with tomato and whole pepper, in jars with juice of pickled cabbage - Not exempt - Case No. 18

**Candied sweet potatoes** - frozen - Not exempt - Law

**Canned** - Not exempt - Law

**Cauliflower** - cured in salt brine,

shipped in open unsealed containers - Exempt - Case No. 21

**Cooked** - Not exempt – Law

**Cooked** - in water or steam for a period longer than that necessary for the inactivation of the enzymes, or by immersion in oil or fat - Not exempt - Case No. 22

**Cucumbers and other vegetables** - processed into pickles by the ordinary means - Not exempt – Office

**Cucumbers and tomatoes** - barrel-cured into Kosher pickles (fresh cucumbers or tomatoes kept in barrel overnight with water garlic, salt, spices and seasonings, then placed in jars and kept under refrigeration) - Not exempt - Case No. 18

**Cucumbers** - delight (sliced cucumbers with onions, peppers, sugar and salt, in jars or barrels with juices) - Not exempt - Case No. 18

**Cucumbers** - salt cured – Exempt - Law

**Cut up** - fresh, in cellophane bags –  
Exempt - Law

**Cured** – Exempt - Law

**Dehydrated** – Exempt – Law

**Dried** - naturally or artificially -  
Exempt - Law

**French fried onion rings** - Not exempt  
-Case No. 22

**French fried potatoes** – Not exempt -  
Law

**Frozen** – Not exempt – Law – Ruling  
110

**Garlic paste** - made from fresh crushed  
garlic cloves heated only enough to  
deactivate the enzymes, small  
percentage of preservative added –  
Exempt - Office

**Garlic powder** - Exempt -- Law

**Graded** -Exempt – Law

**Mushrooms** - considered vegetables  
for purposes of Section 203(b)(6),  
frozen - Not exempt – Office

**Oil** - extracted from vegetables - Not  
exempt - Law

**Onion** - chips and flakes, dried –  
Exempt - Law

**Onion powder** – Exempt - Law

**Onion powder** - made from onions  
sautéed in oil and then powdered or  
dehydrated - Not exempt - Office

**Onion rings** - frozen, shipped with  
frozen fish dinners of which they era  
intended to be a part – Exempt – Office

**Onion** - cured in salt brine, shipped in  
open unsealed containers – Exempt -  
Case No. 21

**Peas, split** – Exempt – Law

**Peeled, uncooked** – Exempt – Law

**Pepper delight** - peppers with vinegar,  
salt and sugar - Not exempt - Case No.  
8

**Pepper hulls** - cured in salt brine.  
shipped in open unsealed containers –  
Exempt - Case No. 21

**Peppers and kraut** - stuffed (whole  
peppers tilled with sauerkraut in jars  
with natural sauerkraut juice) - Not  
exempt - Case No. 18

**Pickled** - Not exempt - Case No. 21

**Potato by-product** - made from raw  
rejects peeled and washed in caustic  
solution and hot water, dewatered,  
dried and ground – Exempt – Office

**Potato by-product** - consisting of  
mash potatoes recovered from drying  
machines or gathered as spillage from  
floor during latter stages of processing  
of instant mashed potatoes - Not  
exempt - Bureau

**Potato flakes** - cooked and dehydrated  
flakes of potato - Not exempt - Bureau

**Potatoes, candied (sweet)** - whipped,  
rissole, or puff - Not exempt - Case No  
22

**Potatoes** - peeled, sliced, blanched or  
dipped in preservation solution, but not  
cooked or otherwise processed –

Exempt - Office

**Potatoes** – peeled and scalded or blanched (not subjected to a greater degree of heat than that necessary to inactivate enzymes) - Exempt - Office

**Potatoes** - powdered, prepared from potatoes, washed, cooked, peeled, with moisture removed - Not exempt - Office

**Powdered, onion and garlic** – Exempt - Law

**Precooked** - pouch-packed, with or without sauce - Not exempt - Case No. 22

**Products** - the ingredients of which include vegetable matter combined with other commodities - Not exempt - Case No. 22

**Quick frozen** - Not exempt – Law - Ruling 110

**Romanian kraut** - shredded cabbage with juice consisting of waist, auger, celery seed and fresh peppers - Not

exempt - Case No. 18

**Sauerkraut** - pickled by keeping shredded in e barrel for 36-40 hours, thence in cold storage for about 36 hours, then packed in jars with water, sugar, and benzoate of soda (requires refrigerator) - Not exempt - Case No. 18

**Sauerkraut** - uncooked, pickled, In sealed plastic containers or sealed wooden barrels - Not exempt - Office

**Shelled** – Exempt - Law

**Soup** – frozen - Not exempt - Law

**Soybean meal** - Not exempt – Law

**Tomato Juice** - Not exempt - Office

**Tomato paste** - consisting of tomatoes heated to 190° - Not exempt – Office

**Tomato pomace** - residue remaining after juice extraction - Not exempt - Office

**Tomato powder** - dehydrated without cooking, (not the residue left after juice extraction) – Exempt – Office

**Tomatoes** - in salt brine, to preserve freshness while in transit – Exempt - Case No 21

**Washed, fresh, in cellophane bags** – Exempt – Law

**Water** - and distilled water - Not exempt - Office

**Wax**

**Wax** - beeswax, crude, in cakes and Slabs – Exempt - Law

**Wax** - Carnauba, as imported in slabs and chunks - Not exempt – Law

**Wax** - crude candelilla, boiled in water to which some acid is added, purpose of which is not to change the wax in any way but to remove the wax scales from the leaves of the plant on which it forms, and the resulting residue boiled again to remove excess moisture and debris – Exempt – Office

**Whale meat** - see Fish

**Wheat**

**Wheat** - see Grains

**Wheat products** - see Feeds, Flour

## **Whey**

**Whey** - powdered or dried - Exempt - Case No. 23

**Whey lactose** – Exempt - Case No. 29

**Whey powder** - produced by separating liquid whey, removing butter fat, drying, steam rolling, cutting, bagging for further drying, grinding and packaging – Exempt -Office

**Wood** - see Forest products

## **Wool**

**Cleaned and scoured** - after being Imported - Not exempt - Office

**Grease** - as obtained from cleaning or scouring process - Not exempt – Law

**Imported** - from any foreign country - Not exempt – Law - Ruling 110

**Mixture** - and if blend of imported and

domestic wool - Not exempt - Office

**Pulled wool** - wool removed from hides after slaughter - Not exempt – Office

**Raw** – cleaned or scoured, but not including wool imported from any foreign country – Exempt – Law - Ruling 110

**Scoured** - origin unknown - Not exempt - Office

**Tags of** - domestic wool and mohair (matted and ragged locks as shorn) - Exempt – Office

**Waste** - carded, spun, woven, or Knitted - Not exempt - Law-Ruling 110

**Yarn** - Not exempt - Law

**Wreaths** - see Forest products

**Worms, blood** - cultivated in a "farming" type operation in marshy soil - Exempt – Office

**Worms, sea** - live (gathered from mud flats, for use as bait) – Exempt – Office

**Yeast** - brewers' residual, or "bottom

yeast" (substance which settles to bottom of vat during fermentation of beer or liquors) - Not exempt – Office

**Zoo Animals** - Not exempt – Law

Case No.

1. Cossitt Motor Express, Inc. – Powdered Milk and Casein, 96 MCC557

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|---|---|---|
| <p>2. Sturgeon and Meeker, Extension – Wheat Bran, 84 MCC 655</p> <p>3. Atchison, T &amp; S F Ry Co, Petition – 103 MCC 364</p> <p>4. Refrigerated Dispatch Ltd., Inc. – Common Carrier Application, 81 MCC 429</p> <p>5. Phillips – Common Carrier Application, 82 MCC 528</p> <p>6. Fred C. Burns, Extension – Alexandria, VA, MC-111875 Sub 8, Decided Oct. 27, 1960 (not printed)</p> <p>7. Holt, Extension – Pilings, 77 MCC 141</p> <p>8. Pool, Extension – Calcium Chloride, 83 MCC 522</p> <p>9. Edgar H. Allen &amp; Sons, Inc., Extension – Old Bridge, NJ, 98 MCC 131</p> <p>10. Chancey Bros. Truck Line,</p> | <p>11. Determination of Commodity Status – Petition, 113 MCC 6</p> <p>12. Everett – Investigation of Operations, 88 MCC 784</p> <p>13. Miler’s Motor Freight, Inc., MC 41915 Sub 26, Decided June 20, 1962</p> <p>14. Maxwell Co., Extension – Cherries in Brine, 100 MCC 10</p> <p>15. Holland Highway Express, Inc., Extension – Plantains, 86 MCC 93</p> <p>16. Producers Transport, Inc., Extension – Soya Bean Husks, 103 MCC 691</p> <p>17. Kinner – Common Carrier Application, 99 MCC 748</p> <p>18. Seashore Food Products, Inc.- Declaratory Order, 95 MCC 546</p> <p>19. Petition for Declaratory Order – Wild Birdseed, 110 MCC 406</p> | <p>20. Acme Carriers, Inc., Common Carrier Application, 74 MCC 797</p> <p>21. Hadder Trucking Co., Inc., Extension – Commodities in Brine, 79 MCC 499</p> <p>22. Frozen Cooked Vegetables – Status, 81 MCC 649</p> <p>23. Petitiion of Ida-Cal Freight Lines, Inc., MCC 3557, Decided August 29, 1962</p> <p>24. Hughes – “Grandfather” application, 89 MCC 471484-486</p> <p>25. Henningsen Foods, Inc., Petition, 106 MCC 286</p> <p>26. Pillsbury Co. et al., v US et al., 409 US 808 reversing 113 MCC 225</p> <p>27. Labertew Trucking, Inc., Extension – Poultry Offal, 96 MCC 370</p> <p>28. Grant’s Trucking Eo., Petition – Oyster shells, 118 MCC 892</p> |
|---|---|---|

- 29 ICC v Schaetzel, 339F. Supp.  
1342 (1972)
- 30 Forest Transport Corp., MC  
138702, Sub 2, Decided April 8,  
1974 (Not printed)
- 31 Anderson Peat Co., Petition 119  
MCC 484
- 32 Arkansas Rice Growers Coop.  
Assn., Petition MCC 7949 –  
Decided September 23, 1974  
(not printed)
- 33 Petition for Declaratory Order –  
Livestock and poultry Feed 132  
MCC 535
- 34 Petition for Declaratory Order –  
Status of Raisin Syrup, MCC  
10539. Decided October 1,  
1980
- 35 Interpretation of Commodity  
Classification – Wood Chips –  
132 MCC 676