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North Carolina Department of Agriculture  
and Consumer Services  
*Plant Industry Division*

MEMORANDUM

TO: Potential Fertilizer, Lime, and Soil Additive Registrants

FROM: Brian Bowers, Seed and Fertilizer Program Administrator  
Randi Barham, Revenue Auditor

SUBJECT: Requirements for Registration of Fertilizer/Lime/Soil Additives and Payment of Fertilizer and Lime Taxes

The N.C. Department of Agriculture and Consumer Services (NCDA&CS) is responsible for registration of fertilizer, lime, and soil additives, along with the assessment and collection of related tonnage taxes for fertilizer and lime. These registration and assessment programs ensure North Carolina producers and consumers alike have available to them quality products that meet outlined standards and are properly labeled. The attached package contains the documents needed to be licensed as manufacturers or distributors register products and to submit required fertilizer and lime tonnage taxes.

The NCDA&CS-Plant Industry Division is directly responsible for regulating the labeling and distribution of commercial fertilizers, lime and soil additives in this state. As a first step, all companies manufacturing or distributing fertilizers in North Carolina must first register with the NCDA&CS-Plant Industry Division. Beyond this company registration, each fertilizer, lime and soil additive product offered for sale in this state must be registered prior to distribution and sale. The appropriately complete forms: *Application for License to Manufacture/Distribute Fertilizers*, *Application for Fertilizer Product Registration*, *Application for Lime Product Registration*, and *Soil Additive Registration Form* must be forwarded to: NCDA&CS-Plant Industry Division-Seed and Fertilizer Section, 1060 Mail Service Center, Raleigh, NC 27699-1060. Technical questions related to the labeling may be directed to Brian Bowers at 919-707-3756, email: [Brian.Bowers@ncagr.gov](mailto:Brian.Bowers@ncagr.gov). Questions related to registration & fees must be directed to Karen Myers at 919-707-3733, email: [Karen.Myers@ncagr.gov](mailto:Karen.Myers@ncagr.gov).

The NCDA&CS-Budget and Finance Division is responsible for the assessment and collection of related fertilizer and lime tonnage taxes. The tonnage assessment for fertilizers sold in this state is set at \$.50/ton with an additional \$.15/ton collected and transferred to the N.C. Agricultural Foundation. The tonnage assessment for lime sold in this state is set at \$.50/ton. There is no tonnage assessment for soil additives. The appropriately completed forms: *Application for Fertilizer Manufacturer's Reporting Permit* or *Application for Agricultural Liming Material and Landplaster Reporting Permit* must be completed and submitted to NCDA&CS-Budget and Finance Division, 1085 Mail Service Center, Raleigh, NC 27699-1085. Questions regarding the tonnage taxes may be directed to Randi Barham at 919-707-3041 or by email: [Baranda.Barham@ncagr.gov](mailto:Baranda.Barham@ncagr.gov). Your assistance in completing the registrations and tonnage assessment payments is greatly appreciated

Attachments



North Carolina Department of Agriculture and Consumer Services  
Plant Industry Division-Seed and Fertilizer Section

Soil Additive Registration Form  
Effective Year: January 1, 20\_ to December 31, 20\_

Manufacturer's Name:		
Complete Corporate Address:		
Contact Individual:		
Phone Number:	Fax Number:	Email:
Product Name:		
Active Ingredients and Percentage:		
Inert Ingredients and Percentage:		
Purpose Statement:		
Directions for Use:		
Net Weight and/or Volume of Package or Container:		
Signature of Registrant: _____		
Printed Name: _____		
Date: _____		

Applicant Notes:

- Please note a Soil Additive License Fee is not required at this time.
- There is a \$100/year fee for each product registered with NCDA&CS.
- Please include a copy of your proposed labels in the submission package.
- To ensure proper evaluation of your product, please include any research information and supporting claims in the submission package.
- Mail the submission package and attachments to: NCDA&CS-Seed and Fertilizer Section, 1060 Mail Service Center, Raleigh, NC 27699-1060  
Overnight Delivery: NCDA&CS-Seed and Fertilizer Section, 216 West Jones Street, Raleigh, NC 27603.

For Office use Only:	
Administrator Approval: _____	Approval Date: _____
Check Number: _____	Registration Expiration Date: _____