

Rex Evilsizor
Is Your Transportation Helpline!!!
P. O. Box 54848
Hurst, TX 76054

866-382-6638 voice
866-729-5904 fax
www.RexEvilsizor.com web site
Rex@RexEvilsizor.com email



Rex is a:

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- **Motor Carrier authority**
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Administrative Ruling No. 119 is a guide on what is and is not exempt.

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 2030 cases transported with 500 cases of tulip bulbs – Exempt – Office

Alfalfa -see Feeds

¹ **Animal fats** - Not exempt - Law

¹ 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

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

² **Containers**, crates, and boxes which have been used in the movement of exempt commodities, and are being returned for reuse – Exempt - Law

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

²**Used pallets**, used empty shipping containers including used intermodal

¹ Exempt if used as a livestock or poultry feed or feed ingredient and transported 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

² 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

¹**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 Cottonseed Cake - Egg preparatory to milling) – Exempt – 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

Cottonseed cake - Not exempt - Law

Cottonseed hulls - Exempt - Law

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

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

¹ 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

¹**Alfalfa pellets** - Not exempt - Office

¹**Beet pellets** - Not exempt - Office

¹**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

Bran shorts - Not exempt - Law Corn

Corn gluten - Not exempt – Law

Cottonseed products - see separate heading: Cottonseed

Distilled corn grain residues -with or without solubles added - Not exempt -Law

Formulas composed of hominy feed, beet pulp, corn gluten, wheat middlings, cane molasses and minerals - Not exempt - Office

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

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

Pelletized ground refuse screenings Not exempt - Law

Rice bran – Exempt - Law

Rice hulls - anhydrous ammonia added providing a 10% protein source as feed - Not exempt - Office

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

Rice mill feed pellets - retaining a continuing substantial identity through the processing stage – Exempt - Case No. 32

¹ 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

Wheat bran - Not exempt - Law

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

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

³ 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 specimens – 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

⁴ **Shells of sea creatures** - other than those mixed with other refuse of "offal" - Not exempt – Office

⁴ 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).

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

⁴**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 ¹ **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

Forest products Bark – Exempt – Law

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

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.

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

§ **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

§ 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

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

¶**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

¶**Slabwood** - produced from sawmill operations – Exempt - Case No. 35

Spanish moss – Exempt – Law

Sphagnum moss – Exempt – Law

Spices - see separate heading: Spices

¶ 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)

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

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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 bolls cut in Random lengths, with bark removed – Exempt – Office

¶**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

Trees

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

¶**Trimmings** - 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

¶ 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 † **Corn cob pellets** - consisting of finely ground cobs with graphite added - Not exempt – Office

Corn – cracked – Exempt - Law

†**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

¹ 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 1980. Amendment to Section 10526(a)(6) by addition of (E). Case No. 33

¹ **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

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 **Rice, brewers** – Exempt - Law

Rice, clean - Exempt – Law

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

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

Sorghum grains – whole – Exempt – Law

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

¹ 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 1980. Amendment to Section 10526(a)(6) by addition of (E). Case No. 33

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

H

Hay – dehydrated - Exempt - Law

Hay -see also Feeds

¹**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

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 - Off ice

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

¹ **Meal alfalfa** - Not exempt – Law

¹Meal copra - Not exempt – Law

¹Meal cottonseed - Not exempt – Law

⁴Meal fish – Not exempt - Law

¹Meal, Flaxseed - Not exempt - Law

¹Meal, linseed - Not exempt - Law

¹Meal, peanut - Not exempt – Law

¹Meal, soybean - Not exempt – Law

¹ 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 1980. Amendment to Section 10526(a)(6) by addition of (E). Case No. 33

⁴ 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

"Culturmate" - 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

¹**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

¹ 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 1980. Amendment to Section 10526(a)(6) by addition of (E). Case No. 33

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

¹ **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

¹ **Pulp, beet** - Not exempt – Law

¹Pulp, 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

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

² **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

⁷ 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.

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

¹**Sugar cane pulp** - Not exempt – Law

¹ 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 adhesive materials added to pulverized tobacco, the resultant mixture formed into flat sheets (similar to homogenized tobacco) – Not exempt – Office

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

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

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.

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
2. Sturgeon and Meeker, Extension – Wheat Bran, 84 MCC 655
3. Atchison, T & S F Ry Co, Petition – 103 MCC 364
4. Refrigerated Dispatch Ltd., Inc. – Common Carrier Application, 81 MCC 429
5. Phillips – Common Carrier Application, 82 MCC 528
6. Fred C. Burns, Extension – Alexandria, VA, MC-111875 Sub 8, Decided Oct. 27, 1960 (not printed)
7. Holt, Extension – Pilings, 77 MCC 141
8. Pool, Extension – Calcium Chloride, 83 MCC 522
9. Edgar H. Allen & Sons, Inc., Extension – Old Bridge, NJ, 98 MCC 131
10. Chancey Bros. Truck Line, Extension – Lumber, 73 MCC 85
11. Determination of Commodity Status – Petition, 113 MCC 6
12. Everett – Investigation of Operations, 88 MCC 784
13. Miler's Motor Freight, Inc., MC 41915 Sub 26, Decided June 20, 1962
14. Maxwell Co., Extension – Cherries in Brine, 100 MCC 10

15. Holland Highway Express, Inc., Extension – Plantains, 86 MCC 93
16. Producers Transport, Inc., Extension – Soya Bean Husks, 103 MCC 691
17. Kinner – Common Carrier Application, 99 MCC 748
18. Seashore Food Products, Inc.- Declaratory Order, 95 MCC 546
19. Petition for Declaratory Order – Wild Birdseed, 110 MCC 406
20. Acme Carriers, Inc., Common Carrier Application, 74 MCC 797
21. Hadder Trucking Co., Inc., Extension – Commodities in Brine, 79 MCC 499
22. Frozen Cooked Vegetables – Status, 81 MCC 649
23. Petition of Ida-Cal Freight Lines, Inc., MCC 3557, Decided August 29, 1962
24. Hughes – “Grandfather” application, 89 MCC 471484- 486
25. Henningsen Foods, Inc., Petition, 106 MCC 286
26. Pillsbury Co. et al., v US et al., 409 US 808 reversing 113 MCC 225
27. Labertew Trucking, Inc., Extension – Poultry Offal, 96 MCC 370
- 28 Grant’s Trucking Eo., Petition –
- 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

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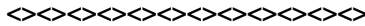
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