

1                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; amending s. 212.02, F.S.;  
4           providing a definition of "self-propelled farm  
5           equipment," "power-drawn farm equipment,"  
6           "power-driven farm equipment," and "forest";  
7           amending s. 212.08, F.S.; revising application  
8           of the partial exemption for self-propelled or  
9           power-drawn farm equipment; including  
10          power-driven farm equipment within such  
11          exemption; providing an effective date.

12  
13 Be It Enacted by the Legislature of the State of Florida:

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15           Section 1. Subsections (27), (28), (29), and (30) are  
16 added to section 212.02, Florida Statutes, to read:

17           212.02 Definitions.--The following terms and phrases  
18 when used in this chapter have the meanings ascribed to them  
19 in this section, except where the context clearly indicates a  
20 different meaning:

21           (27) "Self-propelled farm equipment" means equipment  
22 which contains within itself the means for its own propulsion,  
23 including, but not limited to, tractors.

24           (28) "Power-drawn farm equipment" means equipment  
25 which is pulled, dragged, or otherwise attached to  
26 self-propelled equipment, including, but not limited to,  
27 discs, harrows, hay balers, and mowers.

28           (29) "Power-driven farm equipment" means moving or  
29 stationary equipment dependent upon an external power source  
30 in order to perform its function, including, but not limited  
31 to, conveyors, augers, feeding systems, and vacuum pumps.

1           (30) "Forest" means the land stocked by trees of any  
2 size used in the production of forest products, or formerly  
3 having such tree cover, and not currently developed for  
4 nonforest use.

5           Section 2. Subsection (3) of section 212.08, Florida  
6 Statutes, is amended to read:

7           212.08 Sales, rental, use, consumption, distribution,  
8 and storage tax; specified exemptions.--The sale at retail,  
9 the rental, the use, the consumption, the distribution, and  
10 the storage to be used or consumed in this state of the  
11 following are hereby specifically exempt from the tax imposed  
12 by this chapter.

13           (3) EXEMPTIONS, PARTIAL; CERTAIN FARM

14 EQUIPMENT.--There shall be taxable at the rate of 3 percent  
15 the sale, use, consumption, or storage for use in this state  
16 of self-propelled,~~or~~ power-drawn, or power-driven farm  
17 equipment used exclusively on a farm or in a forest ~~by a~~  
18 ~~farmer on a farm owned, leased, or sharecropped by the farmer~~  
19 in plowing, planting, cultivating, or harvesting crops or  
20 products as produced by those agricultural industries included  
21 in s. 570.02(1). Harvesting is not to be construed to include  
22 processing activities. This exemption is not forfeited by the  
23 act of moving farm equipment between farms or forests. The  
24 rental of self-propelled,~~or~~ power-drawn, or power-driven farm  
25 equipment shall be taxed at the rate of 6 percent.

26           Section 3. This act shall take effect October 1 of the  
27 year in which enacted.