

By the Committee on Environmental Protection and Representatives Thrasher, Sembler, Feeney, Minton, Arnall, Stabins, Ogles, Wiles, Bitner, Byrd, Murman, Peaden, Fuller, Putnam, Spratt, Smith, Fasano, Eggelletion, Gay, Crady, Flanagan, King, Ritchie, Constantine, Goode, Futch and Heyman

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.051, F.S. ;
4 providing an exemption for certain facilities,
5 equipment, and machinery used for pollution
6 control or abatement, and for structures or
7 equipment associated with replacement thereof;
8 requiring compliance with permitted conditions
9 of the Department of Environmental Protection;
10 providing an effective date.

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

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14 Section 1. Section 212.051, Florida Statutes, is
15 amended to read:

16 212.051 Equipment or machinery for pollution control;
17 not subject to sales or use tax.--Notwithstanding any
18 provision to the contrary, sales, use, or privilege taxes
19 shall not be collected with respect to any facility, device,
20 fixture, equipment, or machinery used primarily for the
21 control or abatement of pollution or contaminants in
22 manufacturing, processing, compounding, or producing for sale
23 items of tangible personal property at a fixed location, or
24 from manufacturing or industrial plants or installations, and
25 any structure, machinery, or equipment installed in the
26 reconstruction or replacement of such facility, device,
27 fixture, equipment, or machinery. To qualify, such facility,
28 device, fixture, equipment, or machinery is required to meet
29 the permitted conditions of the Department of Environmental
30 Protection.

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2 year in which enacted.

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