By the Committees on Finance & Taxation, Environmental Protection and Representatives Thrasher, Sembler, Feeney, Minton, Arnall, Stabins, Ogles, Wiles, Bitner, Byrd, Murman, Peaden, Fuller, Putnam, Spratt, Smith, Fasano, Eggelletion, (Additional Sponsors on Last Printed Page)

1 A bill to be entitled An act relating to tax on sales, use, and other 2 3 transactions; amending s. 212.051, F.S.; 4 providing an exemption for certain facilities, 5 equipment, and machinery used for pollution control or abatement associated with 6 7 manufacturing activities, and for structures or 8 equipment associated with replacement thereof; 9 requiring compliance with permitted conditions of the Department of Environmental Protection; 10 11 providing an exemption for equipment, machinery, and materials required by permit or 12 13 law for the monitoring, prevention, abatement, or control of pollution at solid waste 14 15 management facilities; providing an effective 16 date. 17 Be It Enacted by the Legislature of the State of Florida: 18 19 20 Section 1. Section 212.051, Florida Statutes, is 21 amended to read: 212.051 Equipment or machinery for pollution control; 22 23 not subject to sales or use tax. --24 (1) Notwithstanding any provision to the contrary, 25 sales, use, or privilege taxes shall not be collected with 26 respect to any facility, device, fixture, equipment, or machinery used primarily for the control or abatement of 27 pollution or contaminants in manufacturing, processing, 28 compounding, or producing for sale items of tangible personal 29 property at a fixed location, or from manufacturing or 30

industrial plants or installations, and any structure,

machinery, or equipment installed in the reconstruction or replacement of such facility, device, fixture, equipment, or machinery. To qualify, such facility, device, fixture, equipment, or machinery is required to meet the permitted conditions of the Department of Environmental Protection. (2) Equipment, machinery, or materials required by permit or law that are purchased for the monitoring, prevention, abatement, or control of pollution or contaminants at solid waste management facilities shall be exempt from taxation as otherwise imposed by this chapter. Section 2. This act shall take effect July 1 of the year in which enacted. ADDITIONAL SPONSORS Gay, Crady, Flanagan, King, Ritchie, Constantine, Goode, Futch and Heyman