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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 associated with
7 manufacturing activities, and for structures or
8 equipment associated with replacement thereof;
9 requiring compliance with permitted conditions
10 of the Department of Environmental Protection;
11 providing an exemption for equipment,
12 machinery, and materials required by permit or
13 law for the monitoring, prevention, abatement,
14 or control of pollution at solid waste
15 management facilities; providing an effective
16 date.

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

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20 Section 1. Section 212.051, Florida Statutes, is
21 amended to read:

22 212.051 Equipment or machinery for pollution control;
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
27 machinery used primarily for the control or abatement of
28 pollution or contaminants in manufacturing, processing,
29 compounding, or producing for sale items of tangible personal
30 property at a fixed location, or from manufacturing or
31 industrial plants or installations, and any structure,

1 machinery, or equipment installed in the reconstruction or
2 replacement of such facility, device, fixture, equipment, or
3 machinery. To qualify, such facility, device, fixture,
4 equipment, or structure must be installed or constructed to
5 meet a law implemented by or a condition of a permit issued
6 by, the Department of Environmental Protection; however, such
7 exemption shall not be allowed unless the purchaser signs a
8 certificate stating that the facility, device, fixture,
9 equipment or structure to be exempted is required to meet such
10 law or condition.

11 (2) Equipment, machinery, or materials required to
12 meet any law implemented by, or any condition of a permit
13 issued by, the Department of Environmental Protection that are
14 purchased for the monitoring, prevention, abatement, or
15 control of pollution or contaminants at privately owned or
16 operated landfills or construction and demolition debris
17 disposal facilities shall be exempt from taxation as otherwise
18 imposed by this chapter; however, such exemption shall not be
19 allowed unless the purchaser signs a certificate stating that
20 the equipment, machinery, or materials to be exempted are
21 required to meet such law or condition. This exemption does
22 not include solid waste collection vehicles, compactors,
23 graders or other earthmoving equipment.

24 Section 2. This act shall take effect January 1, 1999.
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