

By Senators Dyer, Thomas, Horne, Burt, Ostalkiewicz, Williams, Holzendorf, Dudley, Jenne, Childers, Rossin, Kirkpatrick, Klein, Casas, Gutman, Meadows, Bronson, Grant, Lee and Crist

14-292-98

See HB

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 processes,  
5           facilities, equipment, and machinery used for  
6           pollution prevention or control, and for  
7           structures or equipment associated with  
8           replacement thereof; providing for  
9           certification by the Department of  
10          Environmental Protection; providing an  
11          effective date.

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

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15           Section 1. Section 212.051, Florida Statutes, is  
16          amended to read:  
17           212.051 Equipment or machinery for pollution  
18          prevention or control; not subject to sales or use  
19          tax.--Notwithstanding any provision to the contrary, sales,  
20          use, or privilege taxes shall not be collected with respect to  
21          any process, facility, device, fixture, equipment, or  
22          machinery used primarily for the control, prevention, or  
23          abatement of pollution or contaminants from manufacturing or  
24          industrial plants or installations, or ~~and~~ any structure,  
25          machinery, or equipment installed in the reconstruction or  
26          replacement of such process, facility, device, fixture,  
27          equipment, or machinery. Such process, facility, device,  
28          fixture, equipment, or machinery shall be certified by the  
29          Department of Environmental Protection to the Department of  
30          Revenue as being primarily used for the control, prevention,  
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1 or abatement of pollution or contaminants from manufacturing  
2 or industrial plants located in Florida.

3 Section 2. This act shall take effect July 1 of the  
4 year in which enacted.

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7 HOUSE SUMMARY

8 Provides a sales tax exemption for certain processes,  
9 facilities, equipment, and machinery used for pollution  
10 prevention or control, and for structures or equipment  
11 associated with replacement thereof. Provides for  
certification of such processes, facilities, and  
equipment by the Department of Environmental Protection.

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