

By the Committee on Ways and Means and Senators Dyer, Thomas, Horne, Burt, Ostalkiewicz, Williams, Holzendorf, Dudley, Childers, Rossin, Kirkpatrick, Klein, Casas, Gutman, Meadows, Bronson, Grant, Lee and Crist

301-1729A-98

1                                   A bill to be entitled  
 2           An act relating to the tax on sales, use, and  
 3           other transactions; amending s. 212.051, F.S.;  
 4           providing an exemption for certain facilities,  
 5           devices, fixtures, equipment, machinery, and  
 6           structures used for pollution prevention or  
 7           control in manufacturing, processing,  
 8           compounding, or producing for sale certain  
 9           items of personal property; providing  
 10          requirements for qualification; providing an  
 11          exemption for certain machinery, equipment, or  
 12          materials purchased for the monitoring,  
 13          prevention, abatement, or control of pollution  
 14          or contaminants at privately owned and operated  
 15          solid waste management facilities; providing an  
 16          effective 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 by  
6 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  
10 such 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 which  
14 are purchased for the monitoring, prevention, abatement, or  
15 control of pollution or contaminants at privately owned and  
16 operated solid waste management facilities shall be exempt  
17 from taxation as otherwise imposed by this chapter; however,  
18 such exemption shall not be allowed unless the purchaser signs  
19 a certificate stating that the equipment, machinery, or  
20 materials to be exempted are required to meet such law or  
21 condition.

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

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
SB 434

The committee substitute for SB 434 limits the tax exemption for solid waste management facilities to facilities that are privately owned and operated.

The committee substitute requires purchasers of property that is exempt under the provisions of the bill to sign a certificate stating that the property is required to meet a law implemented by or a condition of a permit issued by the Department of Environmental Protection.

The revenue impact of the committee substitute is less than that of the proposed committee substitute.