

By Senator Kirkpatrick

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A bill to be entitled  
An act relating to the tax on sales, use, and  
other transactions; amending s. 212.08, F.S.;  
providing an exemption for the sale of  
performance-enhancing or growth-enhancing  
products for livestock; providing an effective  
date.

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

Section 1. Paragraph (k) is added to subsection (5) of  
section 212.08, Florida Statutes, to read:

212.08 Sales, rental, use, consumption, distribution,  
and storage tax; specified exemptions.--The sale at retail,  
the rental, the use, the consumption, the distribution, and  
the storage to be used or consumed in this state of the  
following are hereby specifically exempt from the tax imposed  
by this chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.--

(k) Growth enhancers or performance enhancers for  
livestock.--There is exempt from the tax imposed by this  
chapter the sale of performance-enhancing or growth-enhancing  
products for livestock.

Section 2. This act shall take effect July 1, 1998.

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SENATE SUMMARY

Provides an exemption from the tax on sales, use, and  
other transactions for the sale of performance-enhancing  
or growth-enhancing products for livestock.