

By the Committee on Ways and Means; and Senator Kirkpatrick

301-1992-98

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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 cattle; 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
cattle.--There is exempt from the tax imposed by this chapter
the sale of performance-enhancing or growth-enhancing products
for cattle.

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

STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
SB 680

The committee substitute limits the sales tax exemption to the
sale of performance-enhancing or growth-enhancing products for
cattle instead of for all livestock.