

By Senator Bronson

18-928-98

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A bill to be entitled
An act relating to tax on sales, use, and other
transactions; amending s. 212.08, F.S.;
providing exemptions from the tax for
aquaculture purposes; providing an effective
date.

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

Section 1. Paragraphs (a) and (e) of subsection (5)
and paragraph (d) of subsection (7) of section 212.08, Florida
Statutes, are amended 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.--
(a) Items in agricultural use and certain nets.--There
are exempt from the tax imposed by this chapter nets designed
and used exclusively by commercial fisheries; fertilizers,
insecticides, herbicides, and fungicides used for application
on crops, aquaculture facilities, or groves; portable
containers used for processing farm products; field and garden
seeds; nursery stock, seedlings, cuttings, or other
propagative material purchased for growing stock; cloth,
plastic, and other similar materials used for shade, mulch, or
protection from frost or insects on a farm; and liquefied
petroleum gas or other fuel used to heat a structure in which
started pullets or broilers or fish are raised; however, such

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

1 exemption shall not be allowed unless the purchaser or lessee
2 signs a certificate stating that the item to be exempted is
3 for the exclusive use designated herein.

4 (e) Gas used for certain agricultural
5 purposes.--Butane gas, propane gas, natural gas, and all other
6 forms of liquefied petroleum gases are exempt from the tax
7 imposed by this chapter if used in any tractor, vehicle, or
8 other farm equipment, including, but not limited to, any
9 greenhouse, generator, or heater, which is used exclusively on
10 a farm or for processing farm products on the farm and no part
11 of which gas is used in any vehicle or equipment driven or
12 operated on the public highways of this state. This
13 restriction does not apply to the movement of farm vehicles or
14 farm equipment between farms. The transporting of bees by
15 water and the operating of equipment used in the apiary of a
16 beekeeper is also deemed an exempt use.

17 (7) MISCELLANEOUS EXEMPTIONS.--

18 (d) Feeds.--Feeds for poultry, fish, shellfish,
19 alligators, ostriches, and livestock, including racehorses and
20 dairy cows, are exempt.

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

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24 SENATE SUMMARY

25 Exempts aquaculture facilities, aquaculture feed, and gas
26 used for aquaculture purposes from the tax on sales, use,
27 and other transactions.