

By the Committee on Ways and Means and Senator Bronson

301-1675-98

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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. Paragraph (a) 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 (7) MISCELLANEOUS EXEMPTIONS.--

5 (d) Feeds.--Feeds for poultry, fish, shellfish,  
6 alligators, ostriches, and livestock, including racehorses and  
7 dairy cows, raised for commercial purposes, are exempt.

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

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10 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
11 COMMITTEE SUBSTITUTE FOR  
12 SB 916

13 Provides that for feeds for poultry, fish, shellfish,  
14 alligators, ostriches, and livestock, including racehorses and  
15 dairy cows, to be exempt from sales tax, such animals must be  
16 raised for commercial purposes.

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