

By Senator Harris

24-819B-98

See HB

1 A bill to be entitled
 2 An act relating to tax on sales, use, and other
 3 transactions; amending s. 212.02, F.S.;
 4 providing a definition of "self-propelled farm
 5 equipment," "power-drawn farm equipment,"
 6 "power-driven farm equipment," and "forest";
 7 amending s. 212.08, F.S.; revising application
 8 of the partial exemption for self-propelled or
 9 power-drawn farm equipment; including
 10 power-driven farm equipment within such
 11 exemption; reducing the rate of tax on such
 12 equipment; providing an effective date.

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

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 16 Section 1. Subsections (27), (28), (29), and (30) are
 17 added to section 212.02, Florida Statutes, to read:

18 212.02 Definitions.--The following terms and phrases
 19 when used in this chapter have the meanings ascribed to them
 20 in this section, except where the context clearly indicates a
 21 different meaning:

22 (27) "Self-propelled farm equipment" means equipment
 23 that contains within itself the means for its own propulsion,
 24 including, but not limited to, tractors.

25 (28) "Power-drawn farm equipment" means equipment that
 26 is pulled, dragged, or otherwise attached to self-propelled
 27 equipment, including, but not limited to, disks, harrows, hay
 28 balers, and mowers.

29 (29) "Power-driven farm equipment" means moving or
 30 stationary equipment that is dependent upon an external power
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1 source to perform its function, including, but not limited to,
2 conveyors, augers, feeding systems, and pumps.

3 (30) "Forest" means the land stocked by trees of any
4 size used in the production of forest products, or formerly
5 having such tree cover, and not currently developed for
6 nonforest use.

7 Section 2. Subsection (3) of section 212.08, Florida
8 Statutes, is amended to read:

9 212.08 Sales, rental, use, consumption, distribution,
10 and storage tax; specified exemptions.--The sale at retail,
11 the rental, the use, the consumption, the distribution, and
12 the storage to be used or consumed in this state of the
13 following are hereby specifically exempt from the tax imposed
14 by this chapter.

15 (3) EXEMPTIONS, PARTIAL; CERTAIN FARM
16 EQUIPMENT.--There shall be taxable at the rate of 3 percent
17 the sale, use, consumption, or storage for use in this state
18 of self-propelled,or power-drawn, or power-driven farm
19 equipment used exclusively on a farm or in a forest ~~by a~~
20 ~~farmer on a farm owned, leased, or sharecropped by the farmer~~
21 in plowing, planting, cultivating, or harvesting crops or
22 products as produced by those agricultural industries included
23 in s. 570.02(1), or for fire prevention and suppression work
24 with respect to such crops or products. Harvesting may not be
25 construed to include processing activities. This exemption is
26 not forfeited by moving farm equipment between farms or
27 forests.The rental of self-propelled,or power-drawn, or
28 power-driven farm equipment shall be taxed at the rate of 3 6
29 percent.

30 Section 3. This act shall take effect October 1, 1998.
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SENATE SUMMARY

Defines the terms "self-propelled farm equipment,"
"power-drawn farm equipment," and "power-driven farm
equipment." Revises the application of the partial sales
tax exemption for self-propelled or power-drawn farm
equipment and includes power-driven farm equipment within
the exemption.