

By Senator Bronson

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A bill to be entitled
An act relating to the tax on sales, use, and
other transactions; amending s. 212.02, F.S.;
defining the term "agricultural production," as
used in ch. 212, F.S.; amending s. 212.08,
F.S.; providing an exemption for the sale,
rental, lease, use, consumption, or storage for
use in this state of certain farm equipment
used in agricultural production; phasing in the
exemption; providing an effective date.

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

Section 1. Subsection (34) is added to section 212.02,
Florida Statutes, 1998 Supplement, to read:

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

(34) "Agricultural production" means the production of
plants and animals that are useful to human beings, including,
as applicable, the preparation of these products for human use
and their disposal by marketing or otherwise. The term
includes, but is not limited to, aquaculture, horticulture,
floriculture, viticulture, forestry, and the production of
dairy products, livestock, poultry, and bees. Marketing and
promotional activities relating to seafood are also included
in the term.

Section 2. Subsection (3) of section 212.08, Florida
Statutes, 1998 Supplement, is amended to read:

1 212.08 Sales, rental, use, consumption, distribution,
2 and storage tax; specified exemptions.--The sale at retail,
3 the rental, the use, the consumption, the distribution, and
4 the storage to be used or consumed in this state of the
5 following are hereby specifically exempt from the tax imposed
6 by this chapter.

7 (3) EXEMPTIONS, PARTIAL; CERTAIN FARM
8 EQUIPMENT.--~~There shall be taxable at the rate of 3 percent~~
9 The sale, rental, lease, use, consumption, or storage for use
10 in this state of self-propelled, power-drawn, or power-driven
11 farm equipment used exclusively on a farm or in a forest in
12 the agricultural production of ~~plowing, planting, cultivating,~~
13 ~~or harvesting~~ crops or products as produced by those
14 agricultural industries included in s. 570.02(1), or for fire
15 prevention and suppression work with respect to such crops or
16 products:--

17 1. Beginning July 1, 1999, and ending June 30, 2000,
18 is taxable under this chapter at the rate of 2 percent.

19 2. Beginning July 1, 2000, and ending June 30, 2001,
20 is taxable under this chapter at the rate of 1 percent.

21 3. Beginning July 1, 2001, and thereafter, is exempt
22 from the tax imposed by this chapter.

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24 As a prerequisite to receiving this exemption, the purchaser
25 or renter of such farm equipment must sign a certificate
26 stating that the farm equipment is to be used exclusively on a
27 farm or in a forest for agricultural production.~~Harvesting~~
28 ~~may not be construed to include processing activities.~~This
29 exemption is not forfeited by moving farm equipment between
30 farms or forests. ~~The rental of self-propelled, power-drawn,~~
31

1 ~~or power-driven farm equipment shall be taxed at the rate of 3~~
2 ~~percent.~~

3 Section 3. This act shall take effect July 1, 1999.

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6 SENATE SUMMARY

7 Provides an exemption from the tax on sales, use, and
8 other transactions for certain farm equipment used in
9 agricultural production as defined in this act. Phases in
the exemption over the period between June 30, 1999, and
July 1, 2001.

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