

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

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11 The Committee on Agriculture offered the following:

12

13 **Amendment (with title amendment)**

14 On page 2, line 7 through page 4, line 3,
15 remove from the bill: all of said lines

16

17 and insert in lieu thereof:

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

20 212.08 Sales, rental, use, consumption, distribution,
21 and storage tax; specified exemptions.--The sale at retail,
22 the rental, the use, the consumption, the distribution, and
23 the storage to be used or consumed in this state of the
24 following are hereby specifically exempt from the tax imposed
25 by this chapter.

26 (3) EXEMPTIONS, ~~PARTIAL~~; CERTAIN FARM
27 EQUIPMENT.--Until December 31, 2000, there shall be taxable at
28 the rate of 3 percent the sale, rental, lease, use,
29 consumption, or storage for use in this state of
30 self-propelled, power-drawn, or power-driven farm equipment
31 used exclusively on a farm or in a forest in the agricultural

Amendment No. ____ (for drafter's use only)

1 production of plowing, planting, cultivating, or harvesting
2 crops or products as produced by those agricultural industries
3 included in s. 570.02(1), or for fire prevention and
4 suppression work with respect to such crops or products.
5 Harvesting may not be construed to include processing
6 activities. This exemption is not forfeited by moving farm
7 equipment between farms or forests. Beginning January 1, 2001,
8 the tax rate applicable to such equipment shall be 2.5
9 percent. Beginning January 1, 2002, and thereafter, the tax
10 rate applicable to such equipment shall be 2 percent. However,
11 this exemption shall not be allowed unless the purchaser,
12 renter, or lessee signs a certificate stating that the farm
13 equipment is to be used exclusively on a farm or in a forest
14 for agricultural production or for fire prevention and
15 suppression, as required by this subsection. Possession by a
16 seller, lessor, or other dealer of a written certification by
17 the purchaser, renter, or lessee certifying the purchaser's,
18 renter's, or lessee's entitlement to an exemption permitted by
19 this subsection relieves the seller from the responsibility of
20 collecting the tax on the nontaxable amounts, and the
21 department shall look solely to the purchaser for recovery of
22 such tax if it determines that the purchaser was not entitled
23 to the exemption.~~The rental of self-propelled, power-drawn,~~
24 ~~or power-driven farm equipment shall be taxed at the rate of 3~~
25 ~~percent.~~

26 Section 3. Subsection (11) of section 212.12, Florida
27 Statutes, is amended to read:

28 212.12 Dealer's credit for collecting tax; penalties
29 for noncompliance; powers of Department of Revenue in dealing
30 with delinquents; brackets applicable to taxable transactions;
31 records required.--

Amendment No. ____ (for drafter's use only)

1 (11) The department is authorized to provide by rule
2 the tax amounts and brackets applicable to all taxable
3 transactions that occur in counties that have a surtax at a
4 rate other than 1 percent which transactions would otherwise
5 have been transactions taxable at the rate of 6 percent.
6 Likewise, the department is authorized to promulgate by rule
7 the tax amounts and brackets applicable to transactions
8 taxable at 3, 2.5, or 2 percent pursuant to s. 212.08(3),
9 transactions taxable at 7 percent pursuant to s. 212.05(1)(e),
10 and on transactions which would otherwise have been so taxable
11 in counties which have adopted a discretionary sales surtax.

12 Section 4. Paragraph (f) of subsection (6) of section
13 212.20, Florida Statutes, is redesignated as paragraph (g),
14 and a new paragraph (f) is added to said subsection to read:

15 212.20 Funds collected, disposition; additional powers
16 of department; operational expense; refund of taxes
17 adjudicated unconstitutionally collected.--

18 (6) Distribution of all proceeds under this chapter
19 shall be as follows:

20 (f) Proceeds of the tax on farm equipment imposed
21 pursuant to s. 212.08(3) shall be reallocated to the
22 Agricultural Emergency Eradication Trust Fund.

23 Section 5. Subsections (5) and (6) of section 218.65,
24 Florida Statutes, are amended to read:

25 218.65 Emergency distribution.--

26 (5) At the beginning of each fiscal year, the
27 Department of Revenue shall calculate a base allocation for
28 each eligible county equal to the difference between the
29 current per capita limitation times the county's population,
30 minus prior year ordinary distributions to the county pursuant
31 to ss. 212.20(6)(g)(~~f~~)3., 218.61, and 218.62. If moneys

Amendment No. ____ (for drafter's use only)

1 deposited into the Local Government Half-cent Sales Tax
2 Clearing Trust Fund pursuant to s. 212.20(6)(g)~~(f)~~4.,
3 excluding moneys appropriated for supplemental distributions
4 pursuant to subsection (7), for the current year are less than
5 or equal to the sum of the base allocations, each eligible
6 county shall receive a share of the appropriated amount
7 proportional to its base allocation. If the deposited amount
8 exceeds the sum of the base allocations, each county shall
9 receive its base allocation, and the excess appropriated
10 amount shall be distributed equally on a per capita basis
11 among the eligible counties.

12 (6) There is hereby annually appropriated from the
13 Local Government Half-cent Sales Tax Clearing Trust Fund the
14 distribution provided in s. 212.20(6)(g)~~(f)~~4. to be used for
15 emergency and supplemental distributions pursuant to this
16 section.

17 Section 6. Subsection (6) of section 288.1169, Florida
18 Statutes, is amended to read:

19 288.1169 International Game Fish Association World
20 Center facility; department duties.--

21 (6) The Department of Commerce must recertify every 10
22 years that the facility is open, that the International Game
23 Fish Association World Center continues to be the only
24 international administrative headquarters, fishing museum, and
25 Hall of Fame in the United States recognized by the
26 International Game Fish Association, and that the project is
27 meeting the minimum projections for attendance or sales tax
28 revenues as required at the time of original certification.
29 If the facility is not recertified during this 10-year review
30 as meeting the minimum projections, then funding will be
31 abated until certification criteria are met. If the project

Amendment No. ____ (for drafter's use only)

1 fails to generate \$1 million of annual revenues pursuant to
 2 paragraph (2)(e), the distribution of revenues pursuant to s.
 3 212.20(6)(f)5.c shall be reduced to an amount equal to
 4 \$83,333 multiplied by a fraction, the numerator of which is
 5 the actual revenues generated and the denominator of which is
 6 \$1 million. Such reduction shall remain in effect until
 7 revenues generated by the project in a 12-month period equal
 8 or exceed \$1 million.

9 Section 7. This act shall take effect January 1, 2001.

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12 ===== T I T L E A M E N D M E N T =====

13 And the title is amended as follows:

14 remove from the title of the bill: the entire title

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16 and insert in lieu thereof:

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A bill to be entitled

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An act relating to tax on sales, use, and other

19

transactions; amending s. 212.02, F.S.;

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defining "agricultural production"; amending s.

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212.08, F.S.; revising application of the

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partial exemption for self-propelled,

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power-drawn, or power-driven farm equipment

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used exclusively on a farm or in a forest in

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specified activities and including rental or

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lease of such equipment in such exemption;

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reducing the rate of tax on such equipment over

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a specified period; requiring that the

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purchaser, renter, or lessee sign a certificate

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regarding the use of such equipment; specifying

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effect of possession of such certificate by a

Amendment No. ____ (for drafter's use only)

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seller or other dealer; amending s. 212.12,
F.S., relating to promulgation of tax brackets
by the Department of Revenue, to conform;
amending s. 212.20, F.S.; providing for deposit
of the proceeds of said tax in the Agricultural
Emergency Eradication Trust Fund; amending ss.
218.65 and 288.1169, F.S.; correcting
references; providing an effective date.