

By Senator Sebesta

20-1077-00

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.051, F.S.;
4 including specialty chemicals and
5 bioaugmentation products within the exemption
6 for equipment and machinery used for pollution
7 control in connection with the manufacture of
8 items of tangible personal property for sale;
9 providing an effective date.

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

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13 Section 1. Subsection (1) of section 212.051, Florida
14 Statutes, is amended to read:15 212.051 Equipment, ~~or~~ machinery, and other materials
16 for pollution control; not subject to sales or use tax.--

17 (1) Notwithstanding any provision to the contrary,
18 sales, use, or privilege taxes shall not be collected with
19 respect to any facility, device, fixture, equipment, ~~or~~
20 machinery, specialty chemical, or bioaugmentation product used
21 primarily for the control or abatement of pollution or
22 contaminants in manufacturing, processing, compounding, or
23 producing for sale items of tangible personal property at a
24 fixed location, or any structure, machinery, or equipment
25 installed in the reconstruction or replacement of such
26 facility, device, fixture, equipment, or machinery. To
27 qualify, such facility, device, fixture, equipment, ~~or~~
28 structure, specialty chemical, or bioaugmentation product must
29 be used, installed, or constructed to meet a law implemented
30 by, or a condition of a permit issued by, the Department of
31 Environmental Protection; however, such exemption shall not be

1 allowed unless the purchaser signs a certificate stating that
2 the facility, device, fixture, equipment, ~~or~~ structure,
3 specialty chemical, or bioaugmentation product to be exempted
4 is required to meet such law or condition.

5 Section 2. This act shall take effect July 1, 2000.

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8 LEGISLATIVE SUMMARY

9 Includes specialty chemicals and bioaugmentation products
10 within the sales tax exemption for equipment and
11 machinery used for pollution control in connection with
12 the manufacture of items of tangible personal property
13 for sale.
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