

Bill No. SB 16-A

Barcode 240604

CHAMBER ACTION

Senate

House

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The Committee on Agriculture (Smith) recommended the following amendment:

**Senate Amendment (with title amendment)**

On page 3, between lines 21 and 22,

insert:

Section 5. (1) Notwithstanding section 212.08(3), Florida Statutes, effective upon this act becoming a law, there shall be no tax imposed on the sale, rental, lease, use, consumption, or storage for use in this state of self-propelled, power-drawn, or power-driven farm equipment used exclusively on a farm or in a forest in the agricultural production of crops or products as produced by those agricultural industries included in section 570.02(1), Florida Statutes, or used for fire prevention and suppression work with respect to such crops or products. Harvesting may not be construed to include processing activities. This exemption is not forfeited by moving farm equipment between farms or forests. However, this exemption shall not be allowed unless the purchaser, renter, or lessee signs a certificate stating

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1 that the farm equipment is to be used exclusively on a farm or  
2 in a forest for agricultural production or for fire prevention  
3 and suppression, as required by this subsection.

4       (2) Possession by a seller, lessor, or other dealer of  
5 a written certification by the purchaser, renter, or lessee  
6 certifying the purchaser's, renter's, or lessee's entitlement  
7 to the exemption permitted by this section relieves the seller  
8 from the responsibility of collecting the tax on the  
9 nontaxable amounts, and the Department of Revenue shall look  
10 solely to the purchaser for recovery of such tax if the  
11 department determines that the purchaser, renter, or lessee  
12 was not entitled to the exemption.

13       (3) The tax exemption provided in this section expires  
14 June 30, 2006.

15       Section 6. (1) Effective upon this act becoming a  
16 law, agricultural businesses, as defined in the following  
17 North American Industry Classification System (NAICS) Codes,  
18 2002, which carry out customary agricultural activities, are  
19 exempt from the tax imposed under chapter 212, Florida  
20 Statutes:

- 21       (a) NAICS Code 111 (crop production).
- 22       (b) NAICS Code 112 (animal production).
- 23       (c) NAICS Code 113 (forestry and logging).
- 24       (d) NAICS Code 115 (support activities for agriculture  
25 and forestry).

26  
27 This exemption shall not be allowed unless the purchaser signs  
28 a certificate stating that the purchaser is entitled to the  
29 exemption provided under this section.

30       (2) Possession by a seller of a written certification  
31 by the purchaser certifying the purchaser's entitlement to an

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1 exemption permitted by this section relieves the seller from  
 2 the responsibility of collecting the tax on the nontaxable  
 3 amounts, and the Department of Revenue shall look solely to  
 4 the purchaser for recovery of such tax if the department  
 5 determines that the purchaser was not entitled to the  
 6 exemption.

7 (3) The tax exemption provided in this section expires  
 8 June 30, 2006.

9  
 10 (Redesignate subsequent sections.)

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 12

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

14 And the title is amended as follows:

15 On page 1, line 20, after the semicolon,

16

17 insert:

18 providing an exemption from the tax on the  
 19 sale, rental, lease, use, consumption, or  
 20 storage of certain farm equipment used in  
 21 agricultural production of crops or products or  
 22 used for fire prevention and suppression with  
 23 respect to such crops or products; requiring  
 24 the purchaser, renter, or lessee to sign a  
 25 certificate stating entitlement to the  
 26 exemption; providing that such certification  
 27 relieves the seller from the responsibility of  
 28 collecting the tax; providing for future  
 29 expiration of the tax exemption; providing an  
 30 exemption from the tax imposed under ch. 212,  
 31 F.S., on certain specified agricultural

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1 businesses that carry out agricultural  
2 activities; identifying such businesses by  
3 North American Industry Classification System  
4 (NAICS) Codes; requiring the purchaser to sign  
5 a certificate stating entitlement to the  
6 exemption; providing that such certification  
7 relieves the seller from the responsibility of  
8 collecting the tax; providing for future  
9 expiration of the tax exemption;

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