

1 A bill to be entitled
 2 An act relating to an exemption from the tax on sales,
 3 use, and other transactions for farm equipment; amending
 4 s. 212.08, F.S.; making total a partial exemption for
 5 certain farm equipment or generators; deleting certain
 6 provisions to conform; amending s. 212.12, F.S.;
 7 correcting a cross reference to conform; providing an
 8 effective date.

9
 10 Be It Enacted by the Legislature of the State of Florida:

11
 12 Section 1. Subsection (3) of section 212.08, Florida
 13 Statutes, is amended to read:

14 212.08 Sales, rental, use, consumption, distribution, and
 15 storage tax; specified exemptions.--The sale at retail, the
 16 rental, the use, the consumption, the distribution, and the
 17 storage to be used or consumed in this state of the following
 18 are hereby specifically exempt from the tax imposed by this
 19 chapter.

20 (3) ~~EXEMPTIONS, PARTIAL; CERTAIN FARM EQUIPMENT.~~--There
 21 shall be no tax on ~~taxable at the rate of 2.5 percent~~ the sale,
 22 rental, lease, use, consumption, or storage for use in this
 23 state of self-propelled, power-drawn, or power-driven farm
 24 equipment or generators which are used exclusively on a farm or
 25 in a forest in the agricultural production of crops or products
 26 as produced by those agricultural industries included in s.
 27 570.02(1), or for fire prevention and suppression work with
 28 respect to such crops or products. Harvesting may not be

29 construed to include processing activities. This exemption is
 30 not forfeited by moving farm equipment between farms or forests.
 31 However, this exemption shall not be allowed unless the
 32 purchaser, renter, or lessee signs a certificate stating that
 33 the farm equipment is to be used exclusively on a farm or in a
 34 forest for agricultural production or for fire prevention and
 35 suppression, as required by this subsection. ~~Possession by a~~
 36 ~~seller, lessor, or other dealer of a written certification by~~
 37 ~~the purchaser, renter, or lessee certifying the purchaser's,~~
 38 ~~renter's, or lessee's entitlement to an exemption permitted by~~
 39 ~~this subsection relieves the seller from the responsibility of~~
 40 ~~collecting the tax on the nontaxable amounts, and the department~~
 41 ~~shall look solely to the purchaser for recovery of such tax if~~
 42 ~~it determines that the purchaser was not entitled to the~~
 43 ~~exemption.~~

44 Section 2. Subsection (11) of section 212.12, Florida
 45 Statutes, is amended to read:

46 212.12 Dealer's credit for collecting tax; penalties for
 47 noncompliance; powers of Department of Revenue in dealing with
 48 delinquents; brackets applicable to taxable transactions;
 49 records required.--

50 (11) The department shall make available in an electronic
 51 format or otherwise the tax amounts and brackets applicable to
 52 all taxable transactions that occur in counties that have a
 53 surtax at a rate other than 1 percent which transactions would
 54 otherwise have been transactions taxable at the rate of 6
 55 percent. Likewise, the department shall make available in an
 56 electronic format or otherwise the tax amounts and brackets

HB 0643

2005

57 applicable to ~~transactions taxable at 2.5 or 3 percent pursuant~~
58 ~~to s. 212.08(3)~~, transactions taxable at 7 percent pursuant to
59 s. 212.05(1)(e)~~7~~ and on transactions which would otherwise have
60 been so taxable in counties which have adopted a discretionary
61 sales surtax.

62 Section 3. This act shall take effect July 1, 2005.