

ENROLLED  
 HB 643, Engrossed 1

2005 Legislature

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. 212.02, F.S.; revising definitions; amending s. 212.08,  
 5           F.S.; making total a partial exemption for certain farm  
 6           equipment; amending s. 212.12, F.S.; correcting a cross  
 7           reference to conform; providing an effective date.

8  
 9   Be It Enacted by the Legislature of the State of Florida:

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 11           Section 1. Subsections (30) through (34) of section  
 12   212.02, Florida Statutes, are amended to read:

13           212.02 Definitions.--The following terms and phrases when  
 14   used in this chapter have the meanings ascribed to them in this  
 15   section, except where the context clearly indicates a different  
 16   meaning:

17           (30) "Power ~~Self-propelled~~ farm equipment" means moving or  
 18   stationary equipment that contains within itself the means for  
 19   its own propulsion or power and, ~~including, but not limited to,~~  
 20   ~~tractors.~~

21           ~~(31) "Power drawn farm equipment" means equipment that is~~  
 22   ~~pulled, dragged, or otherwise attached to self-propelled~~  
 23   ~~equipment, including, but not limited to, disks, harrows, hay~~  
 24   ~~balers, and mowers.~~

25           ~~(32) "Power driven farm equipment" means moving or~~  
 26   stationary equipment that is dependent upon an external power  
 27   source to perform its functions ~~function, including, but not~~  
 28   ~~limited to, conveyors, augers, feeding systems, and pumps.~~

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29            ~~(31)-(33)~~ "Forest" means the land stocked by trees of any  
 30 size used in the production of forest products, or formerly  
 31 having such tree cover, and not currently developed for  
 32 nonforest use.

33            ~~(32)-(34)~~ "Agricultural production" means the production of  
 34 plants and animals useful to humans, including the preparation,  
 35 planting, cultivating, or harvesting of these products or any  
 36 other practices necessary to accomplish production through the  
 37 harvest phase, and includes aquaculture, horticulture,  
 38 floriculture, viticulture, forestry, dairy, livestock, poultry,  
 39 bees, and any and all forms of farm products and farm  
 40 production.

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

43            212.08 Sales, rental, use, consumption, distribution, and  
 44 storage tax; specified exemptions.--The sale at retail, the  
 45 rental, the use, the consumption, the distribution, and the  
 46 storage to be used or consumed in this state of the following  
 47 are hereby specifically exempt from the tax imposed by this  
 48 chapter.

49            (3) EXEMPTIONS, ~~PARTIAL~~; CERTAIN FARM EQUIPMENT.--There  
 50 shall be no tax on taxable ~~at the rate of 2.5 percent~~ the sale,  
 51 rental, lease, use, consumption, or storage for use in this  
 52 state of power ~~self propelled, power drawn, or power driven~~ farm  
 53 equipment used exclusively on a farm or in a forest in the  
 54 agricultural production of crops or products as produced by  
 55 those agricultural industries included in s. 570.02(1), or for  
 56 fire prevention and suppression work with respect to such crops

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57 | or products. Harvesting may not be construed to include  
58 | processing activities. This exemption is not forfeited by moving  
59 | farm equipment between farms or forests. However, this exemption  
60 | shall not be allowed unless the purchaser, renter, or lessee  
61 | signs a certificate stating that the farm equipment is to be  
62 | used exclusively on a farm or in a forest for agricultural  
63 | production or for fire prevention and suppression, as required  
64 | by this subsection. Possession by a seller, lessor, or other  
65 | dealer of a written certification by the purchaser, renter, or  
66 | lessee certifying the purchaser's, renter's, or lessee's  
67 | entitlement to an exemption permitted by this subsection  
68 | relieves the seller from the responsibility of collecting the  
69 | tax on the nontaxable amounts, and the department shall look  
70 | solely to the purchaser for recovery of such tax if it  
71 | determines that the purchaser was not entitled to the exemption.

72 |       Section 3. Subsection (11) of section 212.12, Florida  
73 | Statutes, is amended to read:

74 |       212.12 Dealer's credit for collecting tax; penalties for  
75 | noncompliance; powers of Department of Revenue in dealing with  
76 | delinquents; brackets applicable to taxable transactions;  
77 | records required.--

78 |       (11) The department shall make available in an electronic  
79 | format or otherwise the tax amounts and brackets applicable to  
80 | all taxable transactions that occur in counties that have a  
81 | surtax at a rate other than 1 percent which transactions would  
82 | otherwise have been transactions taxable at the rate of 6  
83 | percent. Likewise, the department shall make available in an  
84 | electronic format or otherwise the tax amounts and brackets

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85 applicable to ~~transactions taxable at 2.5 or 3 percent pursuant~~  
86 ~~to s. 212.08(3)~~, transactions taxable at 7 percent pursuant to  
87 s. 212.05(1)(e), and on transactions which would otherwise have  
88 been so taxable in counties which have adopted a discretionary  
89 sales surtax.

90 Section 4. This act shall take effect July 1, 2005.