

By Senators Smith and Haridopolos

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A bill to be entitled

An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; expanding the tax exemption provided for certain farm equipment to provide that such equipment is entirely exempt from the sales tax; exempting from the tax generators used exclusively on a farm or in the agricultural production of crops or products; providing an effective date.

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

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

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

(3) EXEMPTIONS, ~~PARTIAL~~; CERTAIN FARM EQUIPMENT AND GENERATORS.--There shall be no tax on taxable ~~at the rate of 2.5 percent~~ the sale, rental, lease, use, consumption, or storage for use in this state of self-propelled, power-drawn, or power-driven farm equipment, or generators, which are 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 s. 570.02(1), or for fire prevention and suppression work with respect to such crops or products. Harvesting may not be construed to include

1 processing activities. This exemption is not forfeited by
2 moving farm equipment between farms or forests. However, this
3 exemption shall not be allowed unless the purchaser, renter,
4 or lessee signs a certificate stating that the farm equipment
5 is to be used exclusively on a farm or in a forest for
6 agricultural production or for fire prevention and
7 suppression, as required by this subsection. Possession by a
8 seller, lessor, or other dealer of a written certification by
9 the purchaser, renter, or lessee certifying the purchaser's,
10 renter's, or lessee's entitlement to an exemption permitted by
11 this subsection relieves the seller from the responsibility of
12 collecting the tax on the nontaxable amounts, and the
13 department shall look solely to the purchaser for recovery of
14 such tax if it determines that the purchaser was not entitled
15 to the exemption.

16 Section 2. This act shall take effect upon becoming a
17 law.

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20 SENATE SUMMARY

21 Provides that farm equipment and generators used
22 exclusively on a farm or in the agricultural production
23 of crops or products are exempt from the sales tax.
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