

By the Committee on Government Efficiency Appropriations; and  
Senators Smith, Haridopolos, Fasano, Argenziano and Bullard

593-2336-05

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A bill to be entitled

An act relating to an exemption from the tax on sales, use, and other transactions for farm equipment; amending s. 212.02, F.S.; revising definitions; amending s. 212.08, F.S.; making total a partial exemption for certain farm equipment; amending s. 212.12, F.S.; correcting a cross-reference to conform; providing an effective date.

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

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

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

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

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

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

1           ~~(31)(33)~~ "Forest" means the land stocked by trees of  
2 any size used in the production of forest products, or  
3 formerly having such tree cover, and not currently developed  
4 for nonforest use.

5           ~~(32)(34)~~ "Agricultural production" means the  
6 production of plants and animals useful to humans, including  
7 the preparation, planting, cultivating, or harvesting of these  
8 products or any other practices necessary to accomplish  
9 production through the harvest phase, and includes  
10 aquaculture, horticulture, floriculture, viticulture,  
11 forestry, dairy, livestock, poultry, bees, and any and all  
12 forms of farm products and farm production.

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

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

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

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

15 Section 3. Subsection (11) of section 212.12, Florida  
16 Statutes, is amended to read:

17 212.12 Dealer's credit for collecting tax; penalties  
18 for noncompliance; powers of Department of Revenue in dealing  
19 with delinquents; brackets applicable to taxable transactions;  
20 records required.--

21 (11) The department shall make available in an  
22 electronic format or otherwise the tax amounts and brackets  
23 applicable to all taxable transactions that occur in counties  
24 that have a surtax at a rate other than 1 percent which  
25 transactions would otherwise have been transactions taxable at  
26 the rate of 6 percent. Likewise, the department shall make  
27 available in an electronic format or otherwise the tax amounts  
28 and brackets applicable to ~~transactions taxable at 2.5 or 3~~  
29 ~~percent pursuant to s. 212.08(3),~~ transactions taxable at 7  
30 percent pursuant to s. 212.05(1)(e)~~7~~ and on transactions which  
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1 | would otherwise have been so taxable in counties which have  
2 | adopted a discretionary sales surtax.

3 |         Section 4. This act shall take effect July 1, 2005.  
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5 |                 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
6 |                         COMMITTEE SUBSTITUTE FOR  
7 |                                 SB 696

8 | The committee substitute made the following changes to SB 696:

9 | Provides a definition for "power farm equipment" which  
10 | includes all farm equipment currently subject to the reduced  
11 | sales tax rate. The definition also includes generators, which  
12 | were in SB 696 and adds power units used to power irrigation  
13 | equipment.  
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