

By Senators Smith and Haridopolos

14-373A-05

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.08, F.S.;
4 expanding the exemption from taxation provided
5 for liquefied petroleum gas and other fuel used
6 to heat structures in which started pullets or
7 broilers are raised; providing a tax exemption
8 for electricity, liquefied petroleum gas, and
9 other fuel used on a farm; providing an
10 effective date.

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

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14 Section 1. Paragraph (a) of subsection (5) of section
15 212.08, Florida Statutes, is amended to read:

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

22 (5) EXEMPTIONS; ACCOUNT OF USE.--

23 (a) Items in agricultural use and certain nets.--There
24 are exempt from the tax imposed by this chapter nets designed
25 and used exclusively by commercial fisheries; disinfectants,
26 fertilizers, insecticides, pesticides, herbicides, fungicides,
27 and weed killers used for application on crops or groves,
28 including commercial nurseries and home vegetable gardens,
29 used in dairy barns or on poultry farms for the purpose of
30 protecting poultry or livestock, or used directly on poultry
31 or livestock; portable containers or movable receptacles in

1 | which portable containers are placed, used for processing farm
2 | products; field and garden seeds, including flower seeds;
3 | nursery stock, seedlings, cuttings, or other propagative
4 | material purchased for growing stock; seeds, seedlings,
5 | cuttings, and plants used to produce food for human
6 | consumption; cloth, plastic, and other similar materials used
7 | for shade, mulch, or protection from frost or insects on a
8 | farm; generators used on poultry farms; and electricity,
9 | liquefied petroleum gas, or other fuel used on farms ~~to heat a~~
10 | ~~structure in which started pullets or broilers are raised;~~
11 | however, such exemption shall not be allowed unless the
12 | purchaser or lessee signs a certificate stating that the item
13 | to be exempted is for the exclusive use designated herein.
14 | Also exempt are cellophane wrappers, glue for tin and glass
15 | (apiarists), mailing cases for honey, shipping cases, window
16 | cartons, and baling wire and twine used for baling hay, when
17 | used by a farmer to contain, produce, or process an
18 | agricultural commodity.

19 | Section 2. This act shall take effect upon becoming a
20 | law.

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23 | SENATE SUMMARY

24 | Expands the tax exemption provided for liquefied
25 | petroleum gas and other fuel used only to heat certain
26 | specified farm structures to exempt from the sales tax
27 | any electricity, liquefied petroleum gas, and other fuel
28 | used on a farm.