

Bill No. CS for CS for CS for SB 1388

Barcode 351998

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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11 Senators Atwater, Smith, and Argenziano moved the following
 12 amendment:

14 **Senate Amendment (with title amendment)**

15 On page 16, between lines 17 and 18,

17 insert:

18 Section 15. Subsection (3) of section 212.0501,
 19 Florida Statutes, is amended to read:

20 212.0501 Tax on diesel fuel for business purposes;
 21 purchase, storage, and use.--

22 (3) For purposes of this section, "consumption, use,
 23 or storage by a trade or business" does not include those uses
 24 of diesel fuel specifically exempt on account of residential
 25 purposes, or in any tractor, vehicle, or other equipment used
 26 exclusively on a farm or for processing farm products on the
 27 farm, no part of which diesel fuel is used in any licensed
 28 motor vehicle on the public highways of this state ~~on account~~
 29 ~~of agricultural purposes as defined in s. 212.08(5), or the~~
 30 purchase or storage of diesel fuel held for resale.

31 Section 16. Paragraph (e) of subsection (5) of section

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1 212.08, Florida Statutes, is amended to read:

2 212.08 Sales, rental, use, consumption, distribution,
3 and storage tax; specified exemptions.--The sale at retail,
4 the rental, the use, the consumption, the distribution, and
5 the storage to be used or consumed in this state of the
6 following are hereby specifically exempt from the tax imposed
7 by this chapter.

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

9 (e)1. Gas used for certain agricultural
10 purposes.--Butane gas, propane gas, natural gas, and all other
11 forms of liquefied petroleum gases are exempt from the tax
12 imposed by this chapter if used in any tractor, vehicle, or
13 other farm equipment which is used exclusively on a farm or
14 for processing farm products on the farm and no part of which
15 gas is used in any vehicle or equipment driven or operated on
16 the public highways of this state. This restriction does not
17 apply to the movement of farm vehicles or farm equipment
18 between farms. The transporting of bees by water and the
19 operating of equipment used in the apiary of a beekeeper is
20 also deemed an exempt use.

21 2. Electricity used for certain agricultural
22 purposes.--Electricity used directly and exclusively for
23 production or processing of agricultural products on the farm
24 is exempt from the tax imposed by this chapter. This exemption
25 applies only if the electricity used for the exempt purposes
26 is separately metered. If the electricity is not separately
27 metered, it is conclusively presumed that some portion of the
28 electricity is used for a nonexempt purpose, and all of the
29 electricity used for such purposes is taxable.

30
31 (Redesignate subsequent sections.)

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1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 On page 2, line 27, after the semicolon,

4

5 insert:

6 amending s. 212.0501, F.S.; excluding from
7 application of the sales and use tax diesel
8 fuel used in certain farming vehicles or for
9 certain farming purposes; amending s. 212.08,
10 F.S.; exempting from the sales and use tax
11 electricity used for specified agricultural
12 purposes; providing application; providing a
13 conclusive presumption of taxable use under
14 certain circumstances;

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