

Bill No. SB 2410

Barcode 763134

CHAMBER ACTION

Senate

House

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The Committee on Government Efficiency Appropriations
(Atwater) recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Subsection (33) is added to section 212.02,
Florida Statutes, 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:

(33) "Low-volume irrigation" or "microirrigation"
means irrigation by means of frequent application of small
quantities of water directly on or below the soil surface,
usually as discrete drops, tiny streams, or miniature sprays
through emitters placed along the water delivery pipes.
Low-volume irrigation and microirrigation systems are designed
to deliver water at a rate of 45 gallons per hour or less per
exit point. The physical components required to apply water by

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1 low-volume irrigation or microirrigation methods include all
 2 equipment and system components necessary to transport water
 3 from the pump or pumping station to the crop through the
 4 low-volume irrigation or microirrigation system. System
 5 components include pumps, pumping stations, control stations,
 6 filtration equipment pressure regulators, piping, tubing,
 7 emitters, valves, fittings, gauges, sensors, sprinklers, and
 8 safety devices.

9 Section 2. Paragraph (a) of subsection (5) of section
 10 212.08, Florida Statutes, is amended to read:

11 212.08 Sales, rental, use, consumption, distribution,
 12 and storage tax; specified exemptions.--The sale at retail,
 13 the rental, the use, the consumption, the distribution, and
 14 the storage to be used or consumed in this state of the
 15 following are hereby specifically exempt from the tax imposed
 16 by this chapter.

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

18 (a) Items in agricultural use and certain nets.--There
 19 are exempt from the tax imposed by this chapter nets designed
 20 and used exclusively by commercial fisheries; disinfectants,
 21 fertilizers, insecticides, pesticides, herbicides, fungicides,
 22 and weed killers used for application on crops or groves,
 23 including commercial nurseries and home vegetable gardens,
 24 used in dairy barns or on poultry farms for the purpose of
 25 protecting poultry or livestock, or used directly on poultry
 26 or livestock; portable containers or movable receptacles in
 27 which portable containers are placed, used for processing farm
 28 products; field and garden seeds, including flower seeds;
 29 nursery stock, seedlings, cuttings, or other propagative
 30 material purchased for growing stock; seeds, seedlings,
 31 cuttings, and plants used to produce food for human

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1 consumption; cloth, plastic, and other similar materials used
 2 for shade, mulch, or protection from frost or insects on a
 3 farm; and low-volume irrigation or microirrigation equipment
 4 or components, as defined in s. 212.02(33), used in
 5 agricultural production ~~generators used on poultry farms; and~~
 6 ~~liquefied petroleum gas or other fuel used to heat a structure~~
 7 ~~in which started pullets or broilers are raised; however, such~~
 8 exemption shall not be allowed unless the purchaser or lessee
 9 signs a certificate stating that the item to be exempted is
 10 for the exclusive use designated herein. Also exempt are
 11 cellophane wrappers, glue for tin and glass (apiarists),
 12 mailing cases for honey, shipping cases, window cartons, and
 13 baling wire and twine used for baling hay, when used by a
 14 farmer to contain, produce, or process an agricultural
 15 commodity.

16 Section 3. This act shall take effect July 1, 2006.

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

20 And the title is amended as follows:

21 Delete everything before the enacting clause

22

23 and insert:

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A bill to be entitled

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An act relating to exemptions from the tax on
sales, use, and other transactions; amending s.

26

27

212.02, F.S.; defining the term "low-volume

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irrigation" or "microirrigation"; amending s.

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212.08, F.S.; including in the exemption for

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items in agricultural use certain agricultural

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machinery or farm equipment used for low-volume

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1 irrigation or microirrigation; deleting certain
2 exemptions relating to certain equipment and
3 fuel used in breeding poultry; providing an
4 effective date.
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