

By Senator Atwater

25-1501A-06

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 including in the exemption for items in

5 agricultural use certain agricultural or farm

6 equipment used for low-volume or

7 micro-irrigation; deleting an exemption from

8 the tax provided for generators used on poultry

9 farms and for liquefied petroleum gas or other

10 fuel used to heat a structure used for pullets

11 or broilers; amending s. 212.02, F.S.;

12 providing a definition for low-volume or

13 micro-irrigation; providing an effective date.

14

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

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17 Section 1. Paragraph (a) of subsection (5) of section

18 212.08, Florida Statutes, is amended to read:

19 212.08 Sales, rental, use, consumption, distribution,

20 and storage tax; specified exemptions.--The sale at retail,

21 the rental, the use, the consumption, the distribution, and

22 the storage to be used or consumed in this state of the

23 following are hereby specifically exempt from the tax imposed

24 by this chapter.

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

26 (a) Items in agricultural use and certain nets.--There

27 are exempt from the tax imposed by this chapter nets designed

28 and used exclusively by commercial fisheries; disinfectants,

29 fertilizers, insecticides, pesticides, herbicides, fungicides,

30 and weed killers used for application on crops or groves,

31 including commercial nurseries and home vegetable gardens,

1 used in dairy barns or on poultry farms for the purpose of
2 protecting poultry or livestock, or used directly on poultry
3 or livestock; portable containers or movable receptacles in
4 which portable containers are placed, used for processing farm
5 products; field and garden seeds, including flower seeds;
6 nursery stock, seedlings, cuttings, or other propagative
7 material purchased for growing stock; seeds, seedlings,
8 cuttings, and plants used to produce food for human
9 consumption; cloth, plastic, and other similar materials used
10 for shade, mulch, or protection from frost or insects on a
11 farm; ~~generators used on poultry farms;~~ and low-volume or
12 micro-irrigation equipment or components as defined in s.
13 212.02(33), used in agricultural production liquefied
14 ~~petroleum gas or other fuel used to heat a structure in which~~
15 ~~started pullets or broilers are raised;~~ however, such
16 exemption shall not be allowed unless the purchaser or lessee
17 signs a certificate stating that the item to be exempted is
18 for the exclusive use designated herein. Also exempt are
19 cellophane wrappers, glue for tin and glass (apiarists),
20 mailing cases for honey, shipping cases, window cartons, and
21 baling wire and twine used for baling hay, when used by a
22 farmer to contain, produce, or process an agricultural
23 commodity.

24 Section 2. Subsection (33) is added to section 212.02,
25 Florida Statutes, to read:

26 212.02 Definitions.--The following terms and phrases
27 when used in this chapter have the meanings ascribed to them
28 in this section, except where the context clearly indicates a
29 different meaning:

30 (33) "Low-volume or micro-irrigation" means the
31 frequent application of small quantities of water directly on

