## Florida Senate - 2006

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
б	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 exemptionsThe 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 netsThere
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,
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**CODING:** Words stricken are deletions; words <u>underlined</u> are additions.

SB 2410

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1 used in dairy barns or on poultry farms for the purpose of 2 protecting poultry or livestock, or used directly on poultry or livestock; portable containers or movable receptacles in 3 which portable containers are placed, used for processing farm 4 products; field and garden seeds, including flower seeds; 5 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 for shade, mulch, or protection from frost or insects on a 10 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 petroleum gas or other fuel used to heat a structure in which 14 15 started pullets or broilers are raised; however, such exemption shall not be allowed unless the purchaser or lessee 16 17 signs a certificate stating that the item to be exempted is for the exclusive use designated herein. Also exempt are 18 cellophane wrappers, glue for tin and glass (apiarists), 19 mailing cases for honey, shipping cases, window cartons, and 20 21 baling wire and twine used for baling hay, when used by a 22 farmer to contain, produce, or process an agricultural 23 commodity. Section 2. Subsection (33) is added to section 212.02, 2.4 Florida Statutes, to read: 25 212.02 Definitions.--The following terms and phrases 26 27 when used in this chapter have the meanings ascribed to them 2.8 in this section, except where the context clearly indicates a 29 different meaning: 30 (33) "Low-volume or micro-irrigation" means the frequent application of small quantities of water directly on 31

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1	or below the soil surface, usually as discrete drops, tiny
2	streams, or miniature sprays through emitters placed along the
3	water delivery pipes. Low-volume and micro-irrigation systems
4	are designed to deliver water at a rate of 45 gallons per hour
5	or less per exit point. The physical components required to
6	apply water by micro-irrigation include all equipment and
7	system components necessary to transport water from the pump
8	or pumping station to the crop through the low-volume or
9	micro-irrigation system. System components include pumps,
10	pumping stations, control stations, filtration equipment,
11	pressure requlators, piping, tubing, emitters, valves,
12	fittings, gauges, sensors, sprinklers, and safety devices.
13	Section 3. This act shall take effect upon becoming a
14	law.
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16	* * * * * * * * * * * * * * * * * * * *
17	SENATE SUMMARY
17 18	Provides an exemption from the tax on sales, use, and
	Provides an exemption from the tax on sales, use, and other transactions for low-volume or micro-irrigation equipment or components used in agricultural production.
18	Provides an exemption from the tax on sales, use, and other transactions for low-volume or micro-irrigation equipment or components used in agricultural production. Defines the term "low-volume or micro-irrigation." Removes an exemption from the tax provided for certain
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