

1                   A bill to be entitled  
 2           An act relating to exemptions from the tax on sales, use,  
 3           and other transactions; amending s. 212.08, F.S.;  
 4           including in the exemption for items in agricultural use  
 5           certain agricultural machinery or farm equipment used for  
 6           low-volume irrigation; providing an effective date.

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

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10           Section 1. Paragraph (a) of subsection (5) of section  
 11   212.08, Florida Statutes, is amended to read:

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

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

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

29 | and garden seeds, including flower seeds; nursery stock,  
30 | seedlings, cuttings, or other propagative material purchased for  
31 | growing stock; seeds, seedlings, cuttings, and plants used to  
32 | produce food for human consumption; cloth, plastic, and other  
33 | similar materials used for shade, mulch, or protection from  
34 | frost or insects on a farm; generators used on poultry farms;  
35 | agricultural machinery or self-propelled power-drawn farm  
36 | equipment used exclusively by a farmer on a farm owned, leased,  
37 | or sharecropped by the farmer for the purpose of low-volume  
38 | irrigation; and liquefied petroleum gas or other fuel used to  
39 | heat a structure in which started pullets or broilers are  
40 | raised; however, such exemption shall not be allowed unless the  
41 | purchaser or lessee signs a certificate stating that the item to  
42 | be exempted is for the exclusive use designated herein. Also  
43 | exempt are cellophane wrappers, glue for tin and glass  
44 | (apiarists), mailing cases for honey, shipping cases, window  
45 | cartons, and baling wire and twine used for baling hay, when  
46 | used by a farmer to contain, produce, or process an agricultural  
47 | commodity.

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