

CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

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3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to exemptions from the tax on sales, use,
7 and other transactions; amending s. 212.02, F.S.; defining
8 the term "low-volume irrigation" or "microirrigation";
9 amending s. 212.08, F.S.; including in the exemption for
10 items in agricultural use certain agricultural machinery
11 or farm equipment used for low-volume irrigation or
12 microirrigation; deleting certain exemptions relating to
13 certain equipment and fuel used in breeding poultry;
14 providing an effective date.

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

17
18 Section 1. Subsection (33) is added to section 212.02,
19 Florida Statutes, to read:

20 212.02 Definitions.--The following terms and phrases when
21 used in this chapter have the meanings ascribed to them in this
22 section, except where the context clearly indicates a different
23 meaning:

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24 (33) "Low-volume irrigation" or "microirrigation" means
 25 irrigation by means of frequent application of small quantities
 26 of water directly on or below the soil surface, usually as
 27 discrete drops, tiny streams, or miniature sprays through
 28 emitters placed along the water delivery pipes. Low-volume
 29 irrigation and microirrigation systems are designed to deliver
 30 water at a rate of 45 gallons per hour or less per exit point.
 31 The physical components required to apply water by low-volume
 32 irrigation or microirrigation methods include all equipment and
 33 system components necessary to transport water from the pump or
 34 pumping station to the crop through the low-volume irrigation or
 35 microirrigation system. System components include pumps, pumping
 36 stations, control stations, filtration equipment pressure
 37 regulators, piping, tubing, emitters, valves, fittings, gauges,
 38 sensors, sprinklers, and safety devices.

39 Section 2. Paragraph (a) of subsection (5) of section
 40 212.08, Florida Statutes, is amended to read:

41 212.08 Sales, rental, use, consumption, distribution, and
 42 storage tax; specified exemptions.--The sale at retail, the
 43 rental, the use, the consumption, the distribution, and the
 44 storage to be used or consumed in this state of the following
 45 are hereby specifically exempt from the tax imposed by this
 46 chapter.

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

48 (a) Items in agricultural use and certain nets.--There are
 49 exempt from the tax imposed by this chapter nets designed and
 50 used exclusively by commercial fisheries; disinfectants,
 51 fertilizers, insecticides, pesticides, herbicides, fungicides,

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52 and weed killers used for application on crops or groves,
53 including commercial nurseries and home vegetable gardens, used
54 in dairy barns or on poultry farms for the purpose of protecting
55 poultry or livestock, or used directly on poultry or livestock;
56 portable containers or movable receptacles in which portable
57 containers are placed, used for processing farm products; field
58 and garden seeds, including flower seeds; nursery stock,
59 seedlings, cuttings, or other propagative material purchased for
60 growing stock; seeds, seedlings, cuttings, and plants used to
61 produce food for human consumption; cloth, plastic, and other
62 similar materials used for shade, mulch, or protection from
63 frost or insects on a farm; and low-volume irrigation or
64 microirrigation equipment or components, as defined in s.
65 212.02(33), used in agricultural production ~~generators used on~~
66 ~~poultry farms; and liquefied petroleum gas or other fuel used to~~
67 ~~heat a structure in which started pullets or broilers are~~
68 ~~raised~~; however, such exemption shall not be allowed unless the
69 purchaser or lessee signs a certificate stating that the item to
70 be exempted is for the exclusive use designated herein. Also
71 exempt are cellophane wrappers, glue for tin and glass
72 (apiarists), mailing cases for honey, shipping cases, window
73 cartons, and baling wire and twine used for baling hay, when
74 used by a farmer to contain, produce, or process an agricultural
75 commodity.

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