

1 A bill to be entitled

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

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

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

16 212.02 Definitions.--The following terms and phrases when
17 used in this chapter have the meanings ascribed to them in this
18 section, except where the context clearly indicates a different
19 meaning:

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

28 irrigation or microirrigation methods include all equipment and
29 system components necessary to transport water from the pump or
30 pumping station to the crop through the low-volume irrigation or
31 microirrigation system. System components include pumps, pumping
32 stations, control stations, filtration equipment pressure
33 regulators, piping, tubing, emitters, valves, fittings, gauges,
34 sensors, sprinklers, and safety devices.

35 Section 2. Paragraph (a) of subsection (5) of section
36 212.08, Florida Statutes, is amended to read:

37 212.08 Sales, rental, use, consumption, distribution, and
38 storage tax; specified exemptions.--The sale at retail, the
39 rental, the use, the consumption, the distribution, and the
40 storage to be used or consumed in this state of the following
41 are hereby specifically exempt from the tax imposed by this
42 chapter.

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

44 (a) Items in agricultural use and certain nets.--There are
45 exempt from the tax imposed by this chapter nets designed and
46 used exclusively by commercial fisheries; disinfectants,
47 fertilizers, insecticides, pesticides, herbicides, fungicides,
48 and weed killers used for application on crops or groves,
49 including commercial nurseries and home vegetable gardens, used
50 in dairy barns or on poultry farms for the purpose of protecting
51 poultry or livestock, or used directly on poultry or livestock;
52 portable containers or movable receptacles in which portable
53 containers are placed, used for processing farm products; field
54 and garden seeds, including flower seeds; nursery stock,

55 seedlings, cuttings, or other propagative material purchased for
56 growing stock; seeds, seedlings, cuttings, and plants used to
57 produce food for human consumption; cloth, plastic, and other
58 similar materials used for shade, mulch, or protection from
59 frost or insects on a farm; and low-volume irrigation or
60 microirrigation equipment or components, as defined in s.
61 212.02(33), used in agricultural production ~~generators used on~~
62 ~~poultry farms; and liquefied petroleum gas or other fuel used to~~
63 ~~heat a structure in which started pullets or broilers are~~
64 ~~raised~~; however, such exemption shall not be allowed unless the
65 purchaser or lessee signs a certificate stating that the item to
66 be exempted is for the exclusive use designated herein. Also
67 exempt are cellophane wrappers, glue for tin and glass
68 (apiarists), mailing cases for honey, shipping cases, window
69 cartons, and baling wire and twine used for baling hay, when
70 used by a farmer to contain, produce, or process an agricultural
71 commodity.

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