



Bill No. HB 7075, 2nd Eng.

Barcode 450430

1 212.08, Florida Statutes, is amended to read:

2           212.08 Sales, rental, use, consumption, distribution,  
3 and storage tax; specified exemptions.--The sale at retail,  
4 the rental, the use, the consumption, the distribution, and  
5 the storage to be used or consumed in this state of the  
6 following are hereby specifically exempt from the tax imposed  
7 by this chapter.

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

9           (e)1. Gas used for certain agricultural  
10 purposes.--Butane gas, propane gas, natural gas, and all other  
11 forms of liquefied petroleum gases are exempt from the tax  
12 imposed by this chapter if used in any tractor, vehicle, or  
13 other farm equipment which is used exclusively on a farm or  
14 for processing farm products on the farm and no part of which  
15 gas is used in any vehicle or equipment driven or operated on  
16 the public highways of this state. This restriction does not  
17 apply to the movement of farm vehicles or farm equipment  
18 between farms. The transporting of bees by water and the  
19 operating of equipment used in the apiary of a beekeeper is  
20 also deemed an exempt use.

21           2. Electricity used for certain agricultural  
22 purposes.--Electricity used directly and exclusively for  
23 production or processing of agricultural products on the farm  
24 is exempt from the tax imposed by this chapter. This exemption  
25 applies only if the electricity used for the exempt purposes  
26 is separately metered. If the electricity is not separately  
27 metered, it is conclusively presumed that some portion of the  
28 electricity is used for a nonexempt purpose, and all of the  
29 electricity used for such purposes is taxable.

30  
31 (Redesignate subsequent sections.)

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1 ===== T I T L E    A M E N D M E N T =====

2 And the title is amended as follows:

3            On page 18, line 12, after the semicolon,

4

5 insert:

6            amending s. 212.0501, F.S.; excluding from  
7            application of the sales and use tax diesel  
8            fuel used in certain farming vehicles or for  
9            certain farming purposes; amending s. 212.08,  
10            F.S.; exempting from the sales and use tax  
11            electricity used for specified agricultural  
12            purposes; providing application; providing a  
13            conclusive presumption of taxable use under  
14            certain circumstances;

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