## Bill No. HB 7075, 2nd Eng.

## Barcode 450430

## CHAMBER ACTION

	CHAMBER ACTION <u>Senate</u> <u>House</u>
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11	Senators Atwater, Smith, and Argenziano moved the following
12	amendment to amendment (065004):
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14	Senate Amendment (with title amendment)
15	On page 16, between lines 4 and 5,
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17	insert:
18	Section 17. Subsection (3) of section 212.0501,
19	Florida Statutes, is amended to read:
20	212.0501 Tax on diesel fuel for business purposes;
21	purchase, storage, and use
22	(3) For purposes of this section, "consumption, use,
23	or storage by a trade or business" does not include those uses
24	of diesel fuel specifically exempt on account of residential
25	purposes, or in any tractor, vehicle, or other equipment used
26	exclusively on a farm or for processing farm products on the
27	farm, no part of which diesel fuel is used in any licensed
28	motor vehicle on the public highways of this state on account
29	of agricultural purposes as defined in s. 212.08(5), or the
30	purchase or storage of diesel fuel held for resale.
31	Section 18. Paragraph (e) of subsection (5) of section
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212.08, Florida Statutes, is amended to read:

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

- (5) EXEMPTIONS; ACCOUNT OF USE. --
- (e)1. Gas used for certain agricultural purposes. -- Butane gas, propane gas, natural gas, and all other forms of liquefied petroleum gases are exempt from the tax imposed by this chapter if used in any tractor, vehicle, or other farm equipment which is used exclusively on a farm or for processing farm products on the farm and no part of which 14 15 gas is used in any vehicle or equipment driven or operated on 16 the public highways of this state. This restriction does not apply to the movement of farm vehicles or farm equipment between farms. The transporting of bees by water and the operating of equipment used in the apiary of a beekeeper is also deemed an exempt use.
  - 2. Electricity used for certain agricultural purposes. -- Electricity used directly and exclusively for production or processing of agricultural products on the farm is exempt from the tax imposed by this chapter. This exemption applies only if the electricity used for the exempt purposes is separately metered. If the electricity is not separately metered, it is conclusively presumed that some portion of the electricity is used for a nonexempt purpose, and all of the electricity used for such purposes is taxable.

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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,
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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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