

ENROLLED
 HB 1199

2007 Legislature

1 A bill to be entitled
 2 An act relating to tax on sales, use, and other
 3 transactions; amending s. 212.08, F.S.; expanding the
 4 exemption for electricity used for certain agricultural
 5 purposes; providing an effective date.

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

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

11 212.08 Sales, rental, use, consumption, distribution, and
 12 storage tax; specified exemptions.--The sale at retail, the
 13 rental, the use, the consumption, the distribution, and the
 14 storage to be used or consumed in this state of the following
 15 are hereby specifically exempt from the tax imposed by this
 16 chapter.

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

18 (e) Gas or electricity used for certain agricultural
 19 purposes.--

20 1. Butane gas, propane gas, natural gas, and all other
 21 forms of liquefied petroleum gases are exempt from the tax
 22 imposed by this chapter if used in any tractor, vehicle, or
 23 other farm equipment which is used exclusively on a farm or for
 24 processing farm products on the farm and no part of which gas is
 25 used in any vehicle or equipment driven or operated on the
 26 public highways of this state. This restriction does not apply
 27 to the movement of farm vehicles or farm equipment between
 28 farms. The transporting of bees by water and the operating of

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29 | equipment used in the apiary of a beekeeper is also deemed an
30 | exempt use.

31 | 2. Electricity used directly or indirectly ~~and exclusively~~
32 | for production or processing of agricultural products on the
33 | farm is exempt from the tax imposed by this chapter. This
34 | exemption applies only if the electricity used for the exempt
35 | purposes is separately metered. If the electricity is not
36 | separately metered, it is conclusively presumed that some
37 | portion of the electricity is used for a nonexempt purpose, and
38 | all of the electricity used for such purposes is taxable.

39 | Section 2. This act shall take effect July 1, 2007.