

1 A bill to be entitled
 2 An act relating to exemptions from tax on sales, use, and
 3 other transactions; amending s. 212.08, F.S.; exempting
 4 purchases of certain building materials used in
 5 constructing certain farm structures; providing
 6 requirements; providing for credit of taxes paid by
 7 agricultural producers; providing procedures and
 8 requirements; providing an effective date.

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

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 12 Section 1. Paragraph (q) is added to subsection (5) of
 13 section 212.08, Florida Statutes, to read:

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

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

21 (q) Building materials for construction of farm
 22 structures.--

23 1. There shall be no tax on purchases of building
 24 materials, including, but not limited to, wood, metal, aluminum,
 25 tin, plastics, glass, polyethylene, shade cloth, woven ground
 26 cloth, nails, nuts, bolts, fasteners, cable, wires, and other
 27 similar appurtenances used for the construction of new farm
 28 structures or the replacement, repair, or rebuilding of existing

HB 1561

2007

29 structures located on a farm that is not a residential dwelling
30 and is located on land that is an integral part of a farm
31 operation or is classified as agricultural land pursuant to s.
32 193.461. Such structures include, but are not limited to,
33 greenhouses, shade houses, poly-houses, facilities required to
34 meet state or federal eradication or other successor programs,
35 pole barns, fences, irrigation pump houses, and storage
36 facilities. Such exemption shall not be allowed unless the
37 purchaser or lessee signs a certificate stating that the item to
38 be exempted is for the use designated in this paragraph. The
39 term "farm" is defined as provided in s. 823.14.

40 2. Agricultural producers may apply for a tax credit equal
41 to the documented amount of sales tax paid for the purchase of
42 material included in this paragraph if the material was
43 purchased within 12 months prior to the effective date of this
44 paragraph or provides the department appropriate receipts which
45 demonstrate the material was purchased for the direct purpose of
46 rebuilding, replacing, or repairing structures damaged from any
47 named storm which impacted this state during the 2004 or 2005
48 calendar years.

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