

**The Florida Senate**  
**PROFESSIONAL STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: Agriculture Committee

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BILL: SB 1784

INTRODUCER: Senator Posey

SUBJECT: Sales Tax Exemption/Ostrich Feed

DATE: March 13, 2007

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Jones	Poole	AG	<b>Pre-meeting</b>
2.			FT	
3.			GA	
4.				
5.				
6.				

**I. Summary:**

This bill removes the sales tax exemption for ostrich feed sales.

This bill substantially amends section 212.08 of the Florida Statutes.

**II. Present Situation:**

Section 212.08, F.S., provides for specific exemptions from the sales and use tax imposed by chapter 212, F.S. The statutes currently provide more than 200 non-service exemptions. Exemptions generally identify specific items, exempting items when used for particular purposes and exempting purchases or sales by certain types of organizations, such as the government, churches, and charities. Subsection (7) of section 212.08, F.S., provides for 55 miscellaneous exemptions.

Since 1992, the sales of ostrich feed have been exempt from sales tax, pursuant to the miscellaneous sales tax exemptions provided for under paragraph (d) of subsection (7) of section 212.08, F.S. The initial purpose of the exemption was to aid the ostrich industry in the state of Florida.

**III. Effect of Proposed Changes:**

**Section 1:** Removes the sales tax exemption for ostrich feed.

**Section 2:** Provides that this act shall take effect July 1, 2007.

**IV. Constitutional Issues:****A. Municipality/County Mandates Restrictions:**

None.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**V. Economic Impact and Fiscal Note:****A. Tax/Fee Issues:**

According to the Revenue Estimating Conference of 2004 the amount of sales tax revenue generated will be insignificant.

**B. Private Sector Impact:**

Florida ostrich farmers will incur additional expenses in an amount equal to the sales tax paid on ostrich feed purchases.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

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This Senate Professional Staff Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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## **VIII. Summary of Amendments:**

None.

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