

By Senator Atwater

25-1322-07

1 A bill to be entitled

2 An act relating to exemptions from the tax on

3 sales, use, and other transactions; amending s.

4 212.02, F.S.; defining the term "low-volume

5 irrigation" or "microirrigation"; amending s.

6 212.08, F.S.; including in the exemption for

7 items in agricultural use certain agricultural

8 machinery or farm equipment used for low-volume

9 irrigation or microirrigation; deleting certain

10 exemptions relating to certain equipment and

11 fuel used in breeding poultry; providing an

12 effective date.

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

16 Section 1. Subsection (34) is added to section 212.02,
17 Florida Statutes, to read:

18 212.02 Definitions.--The following terms and phrases
19 when used in this chapter have the meanings ascribed to them
20 in this section, except where the context clearly indicates a
21 different meaning:

22 (34) "Low-volume irrigation" or "microirrigation"

23 means irrigation by means of frequent application of small

24 quantities of water directly on or below the soil surface,

25 usually as discrete drops, tiny streams, or miniature sprays

26 through emitters placed along the water delivery pipes.

27 Low-volume irrigation and microirrigation systems are designed

28 to deliver water at a rate of 45 gallons per hour or less per

29 exit point. The physical components required to apply water by

30 low-volume irrigation or microirrigation methods include all

31 equipment and system components necessary to transport water

1 from the pump or pumping station to the crop through the
2 low-volume irrigation or microirrigation system. System
3 components include pumps, pumping stations, control stations,
4 filtration equipment pressure regulators, piping, tubing,
5 emitters, valves, fittings, gauges, sensors, sprinklers, and
6 safety devices.

7 Section 2. Paragraph (a) of subsection (5) of section
8 212.08, Florida Statutes, is amended to read:

9 212.08 Sales, rental, use, consumption, distribution,
10 and storage tax; specified exemptions.--The sale at retail,
11 the rental, the use, the consumption, the distribution, and
12 the storage to be used or consumed in this state of the
13 following are hereby specifically exempt from the tax imposed
14 by this chapter.

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

16 (a) Items in agricultural use and certain nets.--There
17 are exempt from the tax imposed by this chapter nets designed
18 and used exclusively by commercial fisheries; disinfectants,
19 fertilizers, insecticides, pesticides, herbicides, fungicides,
20 and weed killers used for application on crops or groves,
21 including commercial nurseries and home vegetable gardens,
22 used in dairy barns or on poultry farms for the purpose of
23 protecting poultry or livestock, or used directly on poultry
24 or livestock; portable containers or movable receptacles in
25 which portable containers are placed, used for processing farm
26 products; field and garden seeds, including flower seeds;
27 nursery stock, seedlings, cuttings, or other propagative
28 material purchased for growing stock; seeds, seedlings,
29 cuttings, and plants used to produce food for human
30 consumption; cloth, plastic, and other similar materials used
31 for shade, mulch, or protection from frost or insects on a

1 farm; and low-volume irrigation or microirrigation equipment
2 or components, as defined in s. 212.02(34), used in
3 agricultural production ~~generators used on poultry farms; and~~
4 ~~liquefied petroleum gas or other fuel used to heat a structure~~
5 ~~in which started pullets or broilers are raised; however, such~~
6 exemption shall not be allowed unless the purchaser or lessee
7 signs a certificate stating that the item to be exempted is
8 for the exclusive use designated herein. Also exempt are
9 cellophane wrappers, glue for tin and glass (apiarists),
10 mailing cases for honey, shipping cases, window cartons, and
11 baling wire and twine used for baling hay, when used by a
12 farmer to contain, produce, or process an agricultural
13 commodity.

14 Section 3. This act shall take effect July 1, 2007.

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17 SENATE SUMMARY

18 Provides an exemption from the tax on sales, use, and
19 other transactions for low-volume or microirrigation
20 equipment or components used in agricultural production.
21 Defines the term "low-volume irrigation" or
22 "microirrigation." Removes an exemption from the tax
23 provided for certain poultry operations.
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