

Bill No. SB 1984

Barcode 232332

CHAMBER ACTION

Senate

House

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The Committee on Agriculture (Peaden) recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Paragraph (a) of subsection (5) of section 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.--

(a)1. Items in agricultural use and certain nets.--There are exempt from the tax imposed by this chapter nets designed and used exclusively by commercial fisheries; disinfectants, fertilizers, insecticides, pesticides, herbicides, fungicides, and weed killers used for application

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1 on crops or groves, including commercial nurseries and home
2 vegetable gardens, used in dairy barns or on poultry farms for
3 the purpose of protecting poultry or livestock, or used
4 directly on poultry or livestock; portable containers or
5 movable receptacles in which portable containers are placed,
6 used for processing farm products; field and garden seeds,
7 including flower seeds; nursery stock, seedlings, cuttings, or
8 other propagative material purchased for growing stock; seeds,
9 seedlings, cuttings, and plants used to produce food for human
10 consumption; cloth, plastic, and other similar materials used
11 for shade, mulch, or protection from frost or insects on a
12 farm; generators used on poultry farms; and liquefied
13 petroleum gas or other fuel used to heat a structure in which
14 started pullets or broilers are raised; however, such
15 exemption shall not be allowed unless the purchaser or lessee
16 signs a certificate stating that the item to be exempted is
17 for the exclusive use designated herein. Also exempt are
18 cellophane wrappers, glue for tin and glass (apiarists),
19 mailing cases for honey, shipping cases, window cartons, and
20 baling wire and twine used for baling hay, when used by a
21 farmer to contain, produce, or process an agricultural
22 commodity.

23 2. Building materials used for farm
24 structures.--Building materials purchased for use in the
25 construction of new structures or the replacement, repair, or
26 rebuilding of existing structures located on a farm, as
27 defined in s. 823.14, which is classified as agricultural land
28 pursuant to s. 193.461 is exempt. The exemption applies only
29 if the building materials become a component part of such
30 structures. The structures include, but are not limited to,
31 greenhouses, shade houses, poly houses, poultry houses,

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1 milking parlors, barns, fences, irrigation pump houses,
 2 storage facilities, and other similar structures. Such
 3 structures do not include residential dwellings. Such
 4 exemption shall not be allowed unless the purchaser of the
 5 building materials signs a certificate stating that the item
 6 to be exempted is for the use designated herein.

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

10 ===== T I T L E A M E N D M E N T =====

11 And the title is amended as follows:

12 Delete everything before the enacting clause

14 and insert:

15 A bill to be entitled

16 An act relating to exemptions from the tax on
 17 sales, use, and other transactions; amending s.
 18 212.08, F.S.; exempting purchases of certain
 19 building materials used in constructing certain
 20 farm structures; providing requirements;
 21 providing an effective date.