

By Senator Baker

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A bill to be entitled

An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; exempting sales of building materials used in the construction of nonresidential farm structures from such tax; defining the term "farm"; providing retroactive applicability through a tax credit for certain purchases; providing an effective date.

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

Section 1. Paragraph (q) is added to subsection (5) of section 212.08, Florida Statutes, 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.--

(q) Material used for the construction of certain agricultural structures.--

1. There shall be no tax collected on the sale of building materials such as wood; metal, including aluminum and tin; plastics; glass; polyethylene; shade cloth; woven ground cloth; nails; nuts; bolts; fasteners; cable; wires; and other similar appurtenances used for the construction of a new farm structure or the replacement, repair, or rebuilding of any existing structure that is not a residential dwelling and is located on land that is an integral part of a farm operation

1 or is classified as agricultural land under s. 193.461. Such
2 structures include, but are not limited to, greenhouses, shade
3 houses, poly houses, facilities required to meet state or
4 federal eradication or other successor programs, pole barns,
5 fences, irrigation pump houses, and storage facilities. Such
6 exemption shall not be allowed unless the purchaser signs a
7 certificate stating that the item to be exempted is for the
8 use designated in this paragraph. As used in this paragraph,
9 the term "farm" has the same meaning as in s. 823.14.

10 2. An agricultural producer may apply for a tax credit
11 equal to the documented amount of the sales tax paid for the
12 purchase of any material described in subparagraph 1. if:

13 a. The material was purchased on or after July 1,
14 2006; or

15 b. The producer provides the Department of Revenue
16 with appropriate receipts that demonstrate that the material
17 was purchased for the direct purpose of replacing, repairing,
18 or rebuilding structures damaged by any named storm that
19 impacted this state during calendar year 2004 or calendar year
20 2005.

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

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24 SENATE SUMMARY

25 Exempts sales of building materials used in constructing,
26 replacing, repairing, or rebuilding nonresidential farm
27 structures from the tax on sales, use, and other
28 transactions. Provides retroactive applicability for all
29 such sales since July 1, 2006, and for such sales,
30 regardless of date, when the materials are to be used for
31 repair of damage from a named storm impacting the state
in 2004 or 2005.