

By the Committee on Agriculture; and Senators Baker and Deutch

575-2279-07

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A bill to be entitled

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

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

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 on crops or groves, including commercial nurseries and home vegetable gardens, used in dairy barns or on poultry farms for the purpose of protecting poultry or livestock, or used directly on poultry or livestock; portable containers or movable receptacles in which portable containers are placed, used for processing farm products; field and garden seeds, including flower seeds; nursery stock, seedlings, cuttings, or

1 other propagative material purchased for growing stock; seeds,
2 seedlings, cuttings, and plants used to produce food for human
3 consumption; cloth, plastic, and other similar materials used
4 for shade, mulch, or protection from frost or insects on a
5 farm; generators used on poultry farms; and liquefied
6 petroleum gas or other fuel used to heat a structure in which
7 started pullets or broilers are raised; however, such
8 exemption shall not be allowed unless the purchaser or lessee
9 signs a certificate stating that the item to be exempted is
10 for the exclusive use designated herein. Also exempt are
11 cellophane wrappers, glue for tin and glass (apiarists),
12 mailing cases for honey, shipping cases, window cartons, and
13 baling wire and twine used for baling hay, when used by a
14 farmer to contain, produce, or process an agricultural
15 commodity.

16 2. Building materials used for farm
17 structures.--Building materials purchased for use in the
18 construction of new structures or the replacement, repair, or
19 rebuilding of existing structures located on a farm, as
20 defined in s. 823.14, which is classified as agricultural land
21 pursuant to s. 193.461 is exempt. The exemption applies only
22 if the building materials become a component part of such
23 structures. The structures include, but are not limited to,
24 greenhouses, shade houses, poly houses, poultry houses,
25 milking parlors, barns, fences, irrigation pump houses,
26 storage facilities, and other similar structures. Such
27 structures do not include residential dwellings. Such
28 exemption shall not be allowed unless the purchaser of the
29 building materials signs a certificate stating that the item
30 to be exempted is for the use designated herein.

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

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 1984

Committee Substitute for Senate Bill 1984 is different from Senate Bill 1984 in that it no longer provides for the retroactive exemption on sales and use tax for building materials used for agricultural structures.