

A bill to be entitled

An act relating to exemptions from the tax on sales, use, and other transactions; amending s. 212.02, F.S.; defining the term "low-volume irrigation" or "microirrigation"; amending s. 212.08, F.S.; including in the exemption for items in agricultural use certain agricultural machinery or farm equipment used for low-volume irrigation or microirrigation; deleting certain exemptions relating to certain equipment and fuel used in breeding poultry; providing an effective date.

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

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

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

(34) "Low-volume irrigation" or "microirrigation" means irrigation by means of frequent application of small quantities of water directly on or below the soil surface, usually as discrete drops, tiny streams, or miniature sprays through emitters placed along the water delivery pipes. Low-volume irrigation and microirrigation systems are designed to deliver water at a rate of 45 gallons per hour or less per exit point. The physical components required to apply water by low-volume irrigation or microirrigation methods include all equipment and

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29 system components necessary to transport water from the pump or  
30 pumping station to the crop through the low-volume irrigation or  
31 microirrigation system. System components include pumps, pumping  
32 stations, control stations, filtration equipment pressure  
33 regulators, piping, tubing, emitters, valves, fittings, gauges,  
34 sensors, sprinklers, and safety devices.

35 Section 2. Paragraph (a) of subsection (5) of section  
36 212.08, Florida Statutes, is amended to read:

37 212.08 Sales, rental, use, consumption, distribution, and  
38 storage tax; specified exemptions.--The sale at retail, the  
39 rental, the use, the consumption, the distribution, and the  
40 storage to be used or consumed in this state of the following  
41 are hereby specifically exempt from the tax imposed by this  
42 chapter.

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

44 (a) Items in agricultural use and certain nets.--There are  
45 exempt from the tax imposed by this chapter nets designed and  
46 used exclusively by commercial fisheries; disinfectants,  
47 fertilizers, insecticides, pesticides, herbicides, fungicides,  
48 and weed killers used for application on crops or groves,  
49 including commercial nurseries and home vegetable gardens, used  
50 in dairy barns or on poultry farms for the purpose of protecting  
51 poultry or livestock, or used directly on poultry or livestock;  
52 portable containers or movable receptacles in which portable  
53 containers are placed, used for processing farm products; field  
54 and garden seeds, including flower seeds; nursery stock,  
55 seedlings, cuttings, or other propagative material purchased for  
56 growing stock; seeds, seedlings, cuttings, and plants used to

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57 produce food for human consumption; cloth, plastic, and other  
58 similar materials used for shade, mulch, or protection from  
59 frost or insects on a farm; and low-volume irrigation or  
60 microirrigation equipment or components, as defined in s.  
61 212.02(34), used in agricultural production ~~generators used on~~  
62 ~~poultry farms; and liquefied petroleum gas or other fuel used to~~  
63 ~~heat a structure in which started pullets or broilers are~~  
64 ~~raised~~; however, such exemption shall not be allowed unless the  
65 purchaser or lessee signs a certificate stating that the item to  
66 be exempted is for the exclusive use designated herein. Also  
67 exempt are cellophane wrappers, glue for tin and glass  
68 (apiarists), mailing cases for honey, shipping cases, window  
69 cartons, and baling wire and twine used for baling hay, when  
70 used by a farmer to contain, produce, or process an agricultural  
71 commodity.

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