

1                                   A bill to be entitled  
 2           An act relating to exemptions from the tax on sales, use,  
 3           and other transactions; amending s. 212.02, F.S.; defining  
 4           the term "low-volume irrigation" or "microirrigation";  
 5           providing for future deletion of the definition; amending  
 6           s. 212.08, F.S.; providing for a one-year inclusion in the  
 7           exemption for items in agricultural use certain  
 8           agricultural machinery or farm equipment used for low-  
 9           volume irrigation or microirrigation; providing for a one-  
 10          year deletion of certain exemptions relating to certain  
 11          equipment used in breeding poultry; deleting an exemption  
 12          for gas or fuel used to heat structures for breeding  
 13          poultry; providing effective dates.

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

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

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

23           (34) "Low-volume irrigation" or "microirrigation" means  
 24           irrigation by means of frequent application of small quantities  
 25           of water directly on or below the soil surface, usually as  
 26           discrete drops, tiny streams, or miniature sprays through  
 27           emitters placed along the water delivery pipes. Low-volume  
 28           irrigation and microirrigation systems are designed to deliver

29 water at a rate of 45 gallons per hour or less per exit point.  
 30 The physical components required to apply water by low-volume  
 31 irrigation or microirrigation methods include all equipment and  
 32 system components necessary to transport water from the pump or  
 33 pumping station to the crop through the low-volume irrigation or  
 34 microirrigation system. System components include pumps, pumping  
 35 stations, control stations, filtration equipment pressure  
 36 regulators, piping, tubing, emitters, valves, fittings, gauges,  
 37 sensors, sprinklers, and safety devices.

38 Section 2. Effective July 1, 2008, subsection (34) of  
 39 section 212.02, Florida Statutes, as amended by this act, is  
 40 amended to read:

41 212.02 Definitions.--The following terms and phrases when  
 42 used in this chapter have the meanings ascribed to them in this  
 43 section, except where the context clearly indicates a different  
 44 meaning:

45 ~~(34) "Low volume irrigation" or "microirrigation" means~~  
 46 ~~irrigation by means of frequent application of small quantities~~  
 47 ~~of water directly on or below the soil surface, usually as~~  
 48 ~~discrete drops, tiny streams, or miniature sprays through~~  
 49 ~~emitters placed along the water delivery pipes. Low-volume~~  
 50 ~~irrigation and microirrigation systems are designed to deliver~~  
 51 ~~water at a rate of 45 gallons per hour or less per exit point.~~  
 52 ~~The physical components required to apply water by low-volume~~  
 53 ~~irrigation or microirrigation methods include all equipment and~~  
 54 ~~system components necessary to transport water from the pump or~~  
 55 ~~pumping station to the crop through the low-volume irrigation or~~  
 56 ~~microirrigation system. System components include pumps, pumping~~

57 ~~stations, control stations, filtration equipment pressure~~  
58 ~~regulators, piping, tubing, emitters, valves, fittings, gauges,~~  
59 ~~sensors, sprinklers, and safety devices.~~

60 Section 3. Paragraph (a) of subsection (5) of section  
61 212.08, Florida Statutes, is amended to read:

62 212.08 Sales, rental, use, consumption, distribution, and  
63 storage tax; specified exemptions.--The sale at retail, the  
64 rental, the use, the consumption, the distribution, and the  
65 storage to be used or consumed in this state of the following  
66 are hereby specifically exempt from the tax imposed by this  
67 chapter.

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

69 (a) Items in agricultural use and certain nets.--There are  
70 exempt from the tax imposed by this chapter nets designed and  
71 used exclusively by commercial fisheries; disinfectants,  
72 fertilizers, insecticides, pesticides, herbicides, fungicides,  
73 and weed killers used for application on crops or groves,  
74 including commercial nurseries and home vegetable gardens, used  
75 in dairy barns or on poultry farms for the purpose of protecting  
76 poultry or livestock, or used directly on poultry or livestock;  
77 portable containers or movable receptacles in which portable  
78 containers are placed, used for processing farm products; field  
79 and garden seeds, including flower seeds; nursery stock,  
80 seedlings, cuttings, or other propagative material purchased for  
81 growing stock; seeds, seedlings, cuttings, and plants used to  
82 produce food for human consumption; cloth, plastic, and other  
83 similar materials used for shade, mulch, or protection from  
84 frost or insects on a farm; and low-volume irrigation or

85 microirrigation equipment or components, as defined in s.  
 86 212.02(34), used in agricultural production ~~generators used on~~  
 87 ~~poultry farms; and liquefied petroleum gas or other fuel used to~~  
 88 ~~heat a structure in which started pullets or broilers are~~  
 89 raised; however, such exemption shall not be allowed unless the  
 90 purchaser or lessee signs a certificate stating that the item to  
 91 be exempted is for the exclusive use designated herein. Also  
 92 exempt are cellophane wrappers, glue for tin and glass  
 93 (apiarists), mailing cases for honey, shipping cases, window  
 94 cartons, and baling wire and twine used for baling hay, when  
 95 used by a farmer to contain, produce, or process an agricultural  
 96 commodity.

97 Section 4. Effective July 1, 2008, paragraph (a) of  
 98 subsection (5) of section 212.08, Florida Statutes, as amended  
 99 by this act, is amended to read:

100 212.08 Sales, rental, use, consumption, distribution, and  
 101 storage tax; specified exemptions.--The sale at retail, the  
 102 rental, the use, the consumption, the distribution, and the  
 103 storage to be used or consumed in this state of the following  
 104 are hereby specifically exempt from the tax imposed by this  
 105 chapter.

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

107 (a) Items in agricultural use and certain nets.--There are  
 108 exempt from the tax imposed by this chapter nets designed and  
 109 used exclusively by commercial fisheries; disinfectants,  
 110 fertilizers, insecticides, pesticides, herbicides, fungicides,  
 111 and weed killers used for application on crops or groves,  
 112 including commercial nurseries and home vegetable gardens, used

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113 | in dairy barns or on poultry farms for the purpose of protecting  
114 | poultry or livestock, or used directly on poultry or livestock;  
115 | portable containers or movable receptacles in which portable  
116 | containers are placed, used for processing farm products; field  
117 | and garden seeds, including flower seeds; nursery stock,  
118 | seedlings, cuttings, or other propagative material purchased for  
119 | growing stock; seeds, seedlings, cuttings, and plants used to  
120 | produce food for human consumption; cloth, plastic, and other  
121 | similar materials used for shade, mulch, or protection from  
122 | frost or insects on a farm; and generators used on poultry farms  
123 | ~~low volume irrigation or microirrigation equipment or~~  
124 | ~~components, as defined in s. 212.02(34), used in agricultural~~  
125 | ~~production~~; however, such exemption shall not be allowed unless  
126 | the purchaser or lessee signs a certificate stating that the  
127 | item to be exempted is for the exclusive use designated herein.  
128 | Also exempt are cellophane wrappers, glue for tin and glass  
129 | (apiarists), mailing cases for honey, shipping cases, window  
130 | cartons, and baling wire and twine used for baling hay, when  
131 | used by a farmer to contain, produce, or process an agricultural  
132 | commodity.

133 |       Section 5. Except as otherwise expressly provided in this  
134 | act, this act shall take effect July 1, 2007.