

1                                   A bill to be entitled  
 2           An act relating to exemptions from the tax on sales, use,  
 3           and other transactions; amending s. 212.08, F.S.;  
 4           providing an exemption for electricity used in fresh fruit  
 5           and vegetable packinghouses; providing a definition;  
 6           providing an effective date.

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

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 10           Section 1. Paragraph (e) of subsection (5) of section  
 11   212.08, Florida Statutes, is amended to read:

12           212.08 Sales, rental, use, consumption, distribution, and  
 13   storage tax; specified exemptions.--The sale at retail, the  
 14   rental, the use, the consumption, the distribution, and the  
 15   storage to be used or consumed in this state of the following  
 16   are hereby specifically exempt from the tax imposed by this  
 17   chapter.

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

19           (e) Gas or electricity used for certain agricultural  
 20   purposes.--

21           1. Butane gas, propane gas, natural gas, and all other  
 22   forms of liquefied petroleum gases are exempt from the tax  
 23   imposed by this chapter if used in any tractor, vehicle, or  
 24   other farm equipment which is used exclusively on a farm or for  
 25   processing farm products on the farm and no part of which gas is  
 26   used in any vehicle or equipment driven or operated on the  
 27   public highways of this state. This restriction does not apply  
 28   to the movement of farm vehicles or farm equipment between

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29 farms. The transporting of bees by water and the operating of  
30 equipment used in the apiary of a beekeeper is also deemed an  
31 exempt use.

32 2. Electricity used directly or indirectly for production,  
33 packing, or processing of agricultural products on the farm or  
34 electricity used directly or indirectly in a packinghouse is  
35 exempt from the tax imposed by this chapter. For the purposes of  
36 this chapter, as used in this subparagraph, the term

37 "packinghouse" means any building or structure in which fruits  
38 and vegetables are packed or otherwise prepared for market or  
39 shipment in fresh form for wholesale distribution. This  
40 exemption does not apply to electricity used in buildings or  
41 structures in which agricultural products are sold at retail.

42 This exemption applies only if the electricity used for the  
43 exempt purposes is separately metered. If the electricity is not  
44 separately metered, it is conclusively presumed that some  
45 portion of the electricity is used for a nonexempt purpose, and  
46 all of the electricity used for such purposes is taxable.

47 Section 2. This act shall take effect July 1, 2008.