

Bill No. SB 394



799018

CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: RCS	.	
2/21/2008	.	
	.	
	.	

1 The Committee on Agriculture (Diaz de la Portilla) recommended  
 2 the following **amendment**:

3  
 4 **Senate Amendment (with directory and title amendments)**

5 Between line(s) 69-70,  
 6 insert:

7  
 8 (e) Gas or electricity used for certain agricultural  
 9 purposes.--

10 1. Butane gas, propane gas, natural gas, and all other  
 11 forms of liquefied petroleum gases are exempt from the tax  
 12 imposed by this chapter if used in any tractor, vehicle, or  
 13 other farm equipment which is used exclusively on a farm or for  
 14 processing farm products on the farm and no part of which gas is  
 15 used in any vehicle or equipment driven or operated on the



799018

16 public highways of this state. This restriction does not apply  
 17 to the movement of farm vehicles or farm equipment between  
 18 farms. The transporting of bees by water and the operating of  
 19 equipment used in the apiary of a beekeeper is also deemed an  
 20 exempt use.

21 2. Electricity used directly or indirectly for production,  
 22 packing, or processing of agricultural products on the farm, or  
 23 used directly or indirectly in a packinghouse, is exempt from  
 24 the tax imposed by this chapter. As used in this subsection, the  
 25 term packinghouse means any building or structure where fruits  
 26 and vegetables are packed or otherwise prepared for market or  
 27 shipment in fresh form for wholesale distribution. The exemption  
 28 does not apply to electricity used in buildings or structures  
 29 where agricultural products are sold at retail. This exemption  
 30 applies only if the electricity used for the exempt purposes is  
 31 separately metered. If the electricity is not separately  
 32 metered, it is conclusively presumed that some portion of the  
 33 electricity is used for a nonexempt purpose, and all of the  
 34 electricity used for such purposes is taxable.

35  
 36 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

37 And the directory clause is amended as follows:

38 Delete line(s) 6-7

39 and insert:

40 Section 1. Paragraphs (a) and (e) of subsection (5) of  
 41 section 212.08, Florida Statutes, are amended to read:

42  
 43 ===== T I T L E A M E N D M E N T =====

Bill No. SB 394



799018

44 And the title is amended as follows:

45 On line(s) 9, after the semicolon,

46 insert:

47 providing an exemption for fresh fruit and vegetable

48 packinghouses; providing an