

By Senator Atwater

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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 amending s. 212.08, F.S.; including in the exemption for  
6 items in agricultural use agricultural machinery or farm  
7 equipment used for low-volume irrigation or  
8 microirrigation; deleting exemptions relating to certain  
9 equipment and fuel used in breeding poultry; providing an  
10 effective date.

11  
12 Be It Enacted by the Legislature of the State of Florida:

13  
14 Section 1. Subsection (34) is added to section 212.02,  
15 Florida Statutes, to read:

16 212.02 Definitions.--The following terms and phrases when  
17 used in this chapter have the meanings ascribed to them in this  
18 section, except where the context clearly indicates a different  
19 meaning:

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

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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 are  
41 hereby specifically exempt from the tax imposed by this chapter.

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

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

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

70 Section 3. This act shall take effect July 1, 2008.