

By the Committee on Agriculture; and Senators Atwater and Gaetz

575-04254-08

2008394c1

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 by fresh fruit
5 and vegetable packinghouses; providing an effective date.
6

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

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

11 212.08 Sales, rental, use, consumption, distribution, and
12 storage tax; specified exemptions.--The sale at retail, the
13 rental, the use, the consumption, the distribution, and the
14 storage to be used or consumed in this state of the following are
15 hereby specifically exempt from the tax imposed by this chapter.

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

17 (e) Gas or electricity used for certain agricultural
18 purposes.--

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

29 2. Electricity used directly or indirectly for production,

575-04254-08

2008394c1

30 packing, or processing of agricultural products on the farm, or
31 used directly or indirectly in a packinghouse, is exempt from the
32 tax imposed by this chapter. As used in this subsection, the term
33 "packinghouse" means any building or structure where fruits and
34 vegetables are packed or otherwise prepared for market or
35 shipment in fresh form for wholesale distribution. The exemption
36 does not apply to electricity used in buildings or structures
37 where agricultural products are sold at retail. This exemption
38 applies only if the electricity used for the exempt purposes is
39 separately metered. If the electricity is not separately metered,
40 it is conclusively presumed that some portion of the electricity
41 is used for a nonexempt purpose, and all of the electricity used
42 for such purposes is taxable.

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