

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, 2009.