

By Senator Siplin

19-00596-12

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1 A bill to be entitled

2 An act relating to exemptions from the tax on sales,
3 use, and other transactions; amending s. 212.08, F.S.;
4 providing an exemption for electricity used by fresh
5 fruit and vegetable packinghouses; defining the term
6 "packinghouse"; 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
29 farms. The transporting of bees by water and the operating of

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

46 Section 2. This act shall take effect July 1, 2012.