

1                                   A bill to be entitled  
 2           An act relating to the packing of agricultural  
 3           products; amending s. 212.08, F.S.; providing an  
 4           exemption from the tax on sales, use, and other  
 5           transactions for electricity used by packinghouses;  
 6           defining the term "packinghouse"; providing an  
 7           effective date.

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 9   Be It Enacted by the Legislature of the State of Florida:

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 11           Section 1. Paragraph (e) of subsection (5) of section  
 12           212.08, Florida Statutes, is amended to read:

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

19           (5) EXEMPTIONS; ACCOUNT OF USE.—

20           (e) *Gas or electricity used for certain agricultural*  
 21           *purposes.—*

22           1. Butane gas, propane gas, natural gas, and all other  
 23           forms of liquefied petroleum gases are exempt from the tax  
 24           imposed by this chapter if used in any tractor, vehicle, or  
 25           other farm equipment which is used exclusively on a farm or for  
 26           processing farm products on the farm and no part of which gas is  
 27           used in any vehicle or equipment driven or operated on the  
 28           public highways of this state. This restriction does not apply

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29 | to the movement of farm vehicles or farm equipment between  
30 | farms. The transporting of bees by water and the operating of  
31 | equipment used in the apiary of a beekeeper is also deemed an  
32 | exempt use.

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

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