

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative Caldwell offered the following:

Amendment (with title amendment)

Remove lines 228-249 and insert:

Section 5. Section 193.451, Florida Statutes, is amended to read:

193.451 Annual growing of agricultural crops, nonbearing fruit trees, bioproduction feedstocks, nursery stock; taxability.-

(1) Growing annual agricultural crops, nonbearing fruit trees, bioproduction feedstocks, and nursery stock, regardless of the growing methods, shall be considered as having no ascertainable value and shall not be taxable until they have reached maturity or a stage of marketability and have passed from the hands of the producer and/or are offered for sale. This section shall be construed liberally in favor of the taxpayer.

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17 (2) Raw, annual, agricultural crops shall be considered to
18 have no ascertainable value and shall not be taxable until such
19 property is offered for sale to the consumer.

20 (3) Personal property leased or subleased by the Department
21 of Agriculture and Consumer Services and utilized in the
22 inspection, grading, or classification of citrus fruit shall be
23 deemed to have value for purposes of assessment for ad valorem
24 property taxes no greater than its market value as salvage. It
25 is the expressed intent of the Legislature that this subsection
26 shall have retroactive application to December 31, 2003.

27 (4) The term:

28 (a) "Bioproduction byproduct" means incidental and
29 extraneous materials and waste produced as a result of a
30 bioproduction process.

31 (b) "Bioproduction feedstocks" means aquatic organisms such
32 as aquatic plants and algae that are used as a source material
33 for biochemical processes that result in the production of
34 bioproduction products.

35 (c) "Bioproduction product" means higher value materials
36 such as fuels and chemical compounds produced through a
37 biochemical process from lower value organic matter.

38 Section 6. Subsection (5) of section 193.461, Florida
39 Statutes, is amended to read:

40 193.461 Agricultural lands; classification and assessment;
41 mandated eradication or quarantine program.—

42 (5) For the purpose of this section, "agricultural
43 purposes" includes, but is not limited to, horticulture;
44 floriculture; viticulture; forestry; dairy; livestock; poultry;

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45 | bee; pisciculture, when the land is used principally for the
46 | production of tropical fish; aquaculture; sod farming; the
47 | production of bioproduction feedstocks as defined in s.
48 | 193.451(5)(b); and all forms of farm products as defined in s.
49 | 823.14(3) and farm production.

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52 | **T I T L E A M E N D M E N T**

53 | Remove lines 19-24 and insert:
54 | 193.451, F.S.; providing for taxation and assessment
55 | of bioproduction feedstocks; providing definitions;
56 | amending s. 193.461, F.S.; revising the definition of
57 | the term "agricultural purposes" to include production
58 | of bioproduction feedstocks for purposes relating to
59 | the classification and assessment of agricultural
60 | lands; amending s. 193.703, F.S.; authorizing a