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LEGISLATIVE ACTION

Senate

House

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Floor: 4/AD/2R

04/24/2013 10:47 AM

Senator Hukill moved the following:

Senate Amendment (with title amendment)

Between lines 207 and 208

insert:

Section 5. Subsection (1) of section 193.451, Florida Statutes, is amended to read:

193.451 Annual growing of agricultural crops, nonbearing fruit trees, nursery stock; taxability.—

(1) Growing annual agricultural crops, nonbearing fruit trees, ~~and~~ nursery stock, and aquacultural crops, 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



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14 from the hands of the producer or ~~and/or~~ offered for sale. This
15 section shall be construed liberally in favor of the taxpayer.

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

18 193.461 Agricultural lands; classification and assessment;
19 mandated eradication or quarantine program.—

20 (5) For the purpose of this section, the term "agricultural
21 purposes" includes, but is not limited to, horticulture;
22 floriculture; viticulture; forestry; dairy; livestock; poultry;
23 bee; pisciculture, if ~~when~~ the land is used principally for the
24 production of tropical fish; aquaculture, including algaculture;
25 sod farming; and all forms of farm products as defined in s.
26 823.14(3) and farm production.

27
28 ===== T I T L E A M E N D M E N T =====

29 And the title is amended as follows:

30 Between lines 18 and 19

31 insert:

32 193.451, F.S.; providing that aquacultural crops are
33 exempt from taxation until marketable; amending s.

34 193.461, F.S.; relating to the classification of
35 agricultural land for tax assessment to revise the
36 definition of "agricultural purposes" to include
37 algaculture; amending s.