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576-03652-14

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to agriculture; amending s. 193.461, F.S.; authorizing a property appraiser to grant an agricultural classification after the application deadline upon a showing of extenuating circumstances; providing that participation in certain dispersed water storage programs does not change a land's agricultural classification for assessment purposes; amending s. 212.02, F.S.; redefining the terms "livestock" and "agricultural production"; amending s. 212.08, F.S.; expanding the exemption for certain farm equipment from the sales and use tax imposed under ch. 212, F.S., to include irrigation equipment, repairs of farm equipment and irrigation equipment, and certain trailers; expanding the exemption for items in agricultural use from the sale and use tax imposed under ch. 212, F.S., to include stakes used to support plants during agricultural production; amending s. 373.4591, F.S.; authorizing agricultural landowners to establish baseline wetland and surface water conditions before implementing certain best management practice implementation agreements; providing an effective date.

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

Section 1. Paragraph (a) of subsection (3) and subsection



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28 (7) of section 193.461, Florida Statutes, are amended to read:
29 193.461 Agricultural lands; classification and assessment;
30 mandated eradication or quarantine program.—
31 (3) (a) ~~No~~ Lands may not shall be classified as agricultural
32 lands unless a return is filed on or before March 1 of each
33 year. The property appraiser, before so classifying such lands,
34 may require the taxpayer or the taxpayer's representative to
35 furnish the property appraiser such information as may
36 reasonably be required to establish that such lands were
37 actually used for a bona fide agricultural purpose. Failure to
38 make timely application by March 1 shall constitute a waiver for
39 1 year of the privilege herein granted for agricultural
40 assessment. However, an applicant who is qualified to receive an
41 agricultural classification who fails to file an application by
42 March 1 must may file an application for the classification with
43 the property appraiser within 25 days after the property
44 appraiser mails the notices required under s. 194.011(1). Upon
45 receipt of sufficient evidence, as determined by the property
46 appraiser, demonstrating that the applicant was unable to apply
47 for the classification in a timely manner or otherwise
48 demonstrating extenuating circumstances judged by the property
49 appraiser to warrant granting the classification, the property
50 appraiser may grant the classification. If the applicant fails
51 to produce sufficient evidence demonstrating that the applicant
52 was unable to apply for the classification in a timely manner or
53 otherwise demonstrating extenuating circumstances as judged by
54 the property appraiser, the applicant and may file, pursuant to
55 s. 194.011(3), a petition with the value adjustment board
56 requesting that the classification be granted. The petition may



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57 be filed at any time during the taxable year on or before the
58 25th day following the mailing of the notice by the property
59 appraiser as provided in s. 194.011(1). Notwithstanding ~~the~~
60 ~~provisions of~~ s. 194.013, the applicant must pay a nonrefundable
61 fee of \$15 upon filing the petition. Upon reviewing the
62 petition, if the person is qualified to receive the
63 classification and demonstrates particular extenuating
64 circumstances judged by the ~~property appraiser or the~~ value
65 adjustment board to warrant granting the classification, ~~the~~
66 ~~property appraiser or the~~ value adjustment board may grant the
67 classification for the current year. The owner of land that was
68 classified agricultural in the previous year and whose ownership
69 or use has not changed may reapply on a short form as provided
70 by the department. The lessee of property may make original
71 application or reapply using the short form if the lease, or an
72 affidavit executed by the owner, provides that the lessee is
73 empowered to make application for the agricultural
74 classification on behalf of the owner and a copy of the lease or
75 affidavit accompanies the application. A county may, at the
76 request of the property appraiser and by a majority vote of its
77 governing body, waive the requirement that an annual application
78 or statement be made for classification of property within the
79 county after an initial application is made and the
80 classification granted by the property appraiser. Such waiver
81 may be revoked by a majority vote of the governing body of the
82 county.

83 (7) (a) Lands classified for assessment purposes as
84 agricultural lands which are taken out of production by a any
85 state or federal eradication or quarantine program shall



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86 continue to be classified as agricultural lands for the duration
87 of such program or successor programs. Lands under these
88 programs which are converted to fallow⁷ or otherwise nonincome-
89 producing uses shall continue to be classified as agricultural
90 lands and shall be assessed at a de minimis value of up to ~~no~~
91 ~~more than~~ \$50 per acre, on a single year assessment methodology;
92 however, lands converted to other income-producing agricultural
93 uses permissible under such programs shall be assessed pursuant
94 to this section. Land under a mandated eradication or quarantine
95 program which is diverted from an agricultural to a
96 nonagricultural use shall be assessed under s. 193.011.

97 (b) Lands classified for assessment purposes as
98 agricultural lands which participate in a dispersed water
99 storage program pursuant to a contract with the Department of
100 Environmental Protection or a water management district which
101 requires flooding of land shall continue to be classified as
102 agricultural lands for the duration of the inclusion of the
103 lands in such program or successor programs and shall be
104 assessed as nonproductive agricultural lands. Land under a
105 dispersed water storage program which is diverted to a
106 nonagricultural use shall be assessed under s. 193.011.

107 Section 2. Subsections (29) and (32) of section 212.02,
108 Florida Statutes, are amended to read:

109 212.02 Definitions.—The following terms and phrases when
110 used in this chapter have the meanings ascribed to them in this
111 section, except where the context clearly indicates a different
112 meaning:

113 (29) "Livestock" includes all animals of the equine,
114 bovine, or swine class, including goats, sheep, mules, horses,



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115 hogs, cattle, ostriches, and other grazing animals raised for
116 commercial purposes. The term "~~livestock~~" shall also include
117 all aquaculture species that are certified under chapter 597 and
118 include fish raised for commercial purposes.

119 (32) "Agricultural production" means the production of
120 plants and animals useful to humans, including the preparation,
121 planting, cultivating, or harvesting of these products or any
122 other practices necessary to accomplish production through the
123 harvest phase, including storage of raw products on the farm.
124 The term and includes aquaculture, horticulture, floriculture,
125 viticulture, forestry, dairy, livestock, poultry, bees, and any
126 and all forms of farm products and farm production.

127 Section 3. Subsection (3) and paragraph (a) of subsection
128 (5) of section 212.08, Florida Statutes, are amended to read:

129 212.08 Sales, rental, use, consumption, distribution, and
130 storage tax; specified exemptions.—The sale at retail, the
131 rental, the use, the consumption, the distribution, and the
132 storage to be used or consumed in this state of the following
133 are hereby specifically exempt from the tax imposed by this
134 chapter.

135 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

136 (a) A ~~There shall be no tax~~ may not be imposed on the sale,
137 rental, lease, use, consumption, repair, or storage for use in
138 this state of power farm equipment or irrigation equipment,
139 including replacement parts and accessories for power farm
140 equipment or irrigation equipment, which are used exclusively on
141 a farm or in a forest in the agricultural production of crops or
142 products ~~as~~ produced by those agricultural industries included
143 in s. 570.02(1), or for fire prevention and suppression work



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144 with respect to such crops or products. Harvesting may not be
145 construed to include processing activities. This exemption is
146 not forfeited by moving farm equipment between farms or forests.

147 (b) A tax may not be imposed on that portion of the sales
148 price below \$20,000 for a trailer weighing 12,000 pounds or less
149 and purchased by a farmer for exclusive use in agricultural
150 production or to transport farm products from his or her farm to
151 the place where the farmer transfers ownership of the farm
152 products to another. This exemption is not forfeited by using a
153 trailer to transport the farmer's farm equipment. The exemption
154 provided under this paragraph does not apply to the lease or
155 rental of a trailer.

156 (c) The exemptions provided in paragraphs (a) and (b) are
157 ~~However, this exemption shall not be allowed unless the~~
158 ~~purchaser, renter, or lessee signs a certificate stating that~~
159 ~~the farm equipment is to be used exclusively on a farm or in a~~
160 ~~forest for agricultural production or for fire prevention and~~
161 ~~suppression, as required under by this subsection. Possession by~~
162 ~~a seller, lessor, or other dealer of a written certification by~~
163 ~~the purchaser, renter, or lessee certifying the purchaser's,~~
164 ~~renter's, or lessee's entitlement to an exemption permitted by~~
165 ~~this subsection relieves the seller from the responsibility of~~
166 ~~collecting the tax on the nontaxable amounts, and the department~~
167 ~~shall look solely to the purchaser for recovery of such tax if~~
168 ~~it determines that the purchaser was not entitled to the~~
169 ~~exemption.~~

170 (5) EXEMPTIONS; ACCOUNT OF USE.—

171 (a) *Items in agricultural use and certain nets.*—~~A There are~~
172 ~~exempt from the tax may not be imposed on by this chapter~~ nets



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173 designed and used exclusively by commercial fisheries;
174 disinfectants, fertilizers, insecticides, pesticides,
175 herbicides, fungicides, and weed killers used for application on
176 crops or groves, including commercial nurseries and home
177 vegetable gardens, used in dairy barns or on poultry farms for
178 the purpose of protecting poultry or livestock, or used directly
179 on poultry or livestock; portable containers or movable
180 receptacles in which portable containers are placed, used for
181 processing farm products; field and garden seeds, including
182 flower seeds; nursery stock, seedlings, cuttings, or other
183 propagative material purchased for growing stock; seeds,
184 seedlings, cuttings, and plants used to produce food for human
185 consumption; cloth, plastic, and other similar materials used
186 for shade, mulch, or protection from frost or insects on a farm;
187 stakes used by a farmer to support plants during agricultural
188 production; generators used on poultry farms; and liquefied
189 petroleum gas or other fuel used to heat a structure in which
190 started pullets or broilers are raised; however, such exemption
191 is shall not be allowed unless the purchaser or lessee signs a
192 certificate stating that the item to be exempted is for the
193 exclusive use designated herein. Also exempt are cellophane
194 wrappers, glue for tin and glass (apiarists), mailing cases for
195 honey, shipping cases, window cartons, and baling wire and twine
196 used for baling hay, when used by a farmer to contain, produce,
197 or process an agricultural commodity.

198 Section 4. Section 373.4591, Florida Statutes, is amended
199 to read:

200 373.4591 Improvements on private agricultural lands.—The
201 Legislature encourages public-private partnerships to accomplish



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202 water storage and water quality improvements on private
203 agricultural lands. When an agreement is entered into between a
204 water management district or the department and a private
205 landowner to establish such a partnership, a baseline condition
206 determining the extent of wetlands and other surface waters on
207 the property shall be established and documented in the
208 agreement before improvements are constructed. When the
209 Department of Agriculture and Consumer Services and a landowner
210 agree to a plan to implement best management practices pursuant
211 to s. 403.067(7)(c), a baseline condition determining the extent
212 of wetlands and other surface waters on the property may be
213 established at the option and expense of the landowner and
214 documented in the best management practice implementation
215 agreement before improvements are constructed. The determination
216 for the baseline condition shall be conducted using the methods
217 set forth in the rules adopted pursuant to s. 373.421. The
218 baseline condition documented in the agreement shall be
219 considered the extent of wetlands and other surface waters on
220 the property for the purpose of regulation under this chapter
221 for the duration of the agreement and after its expiration.

222 Section 5. This act shall take effect July 1, 2014.