

By the Committee on Community Affairs; and Senator Simpson

578-00969-14

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1 A bill to be entitled
2 An act relating to agriculture; amending s. 193.461,
3 F.S.; providing that participation in certain
4 dispersed water storage programs does not change a
5 land's agricultural classification for assessment
6 purposes; amending s. 212.02, F.S.; redefining the
7 term "agricultural production" to include storage;
8 amending s. 212.08, F.S.; expanding the exemption for
9 certain farm equipment from the sales and use tax
10 imposed under ch. 212, F.S., to include repairs of
11 such equipment and trailers that are used for certain
12 purposes; providing an effective date.

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

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16 Section 1. Subsection (7) 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 (7) (a) Lands classified for assessment purposes as
21 agricultural lands which are taken out of production by a ~~any~~
22 state or federal eradication or quarantine program shall
23 continue to be classified as agricultural lands for the duration
24 of such program or successor programs. Lands under these
25 programs which are converted to fallow~~r~~ or otherwise nonincome-
26 producing uses shall continue to be classified as agricultural
27 lands and shall be assessed at a de minimis value of up to ~~no~~
28 ~~more than~~ \$50 per acre, on a single year assessment methodology;
29 however, lands converted to other income-producing agricultural

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30 uses permissible under such programs shall be assessed pursuant
31 to this section. Land under a mandated eradication or quarantine
32 program which is diverted from an agricultural to a
33 nonagricultural use shall be assessed under s. 193.011.

34 (b) Lands classified for assessment purposes as
35 agricultural lands which participate in a dispersed water
36 storage program pursuant to a contract with the Department of
37 Environmental Protection or a water management district which
38 requires flooding of land shall continue to be classified as
39 agricultural lands for the duration of the inclusion of the
40 lands in such program or successor programs and shall be
41 assessed at a de minimis value, on a single year assessment
42 methodology.

43 Section 2. Subsection (32) of section 212.02, Florida
44 Statutes, is amended to read:

45 212.02 Definitions.—The following terms and phrases when
46 used in this chapter have the meanings ascribed to them in this
47 section, except where the context clearly indicates a different
48 meaning:

49 (32) "Agricultural production" means the production of
50 plants and animals useful to humans, including the preparation,
51 planting, cultivating, ~~or~~ harvesting, or storage of these
52 products or any other practices necessary to accomplish
53 production through the harvest and storage phase, and includes
54 aquaculture, horticulture, floriculture, viticulture, forestry,
55 dairy, livestock, poultry, bees, and any and all forms of farm
56 products and farm production.

57 Section 3. Subsection (3) of section 212.08, Florida
58 Statutes, is amended to read:

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59 212.08 Sales, rental, use, consumption, distribution, and
60 storage tax; specified exemptions.—The sale at retail, the
61 rental, the use, the consumption, the distribution, and the
62 storage to be used or consumed in this state of the following
63 are hereby specifically exempt from the tax imposed by this
64 chapter.

65 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—There shall be no
66 tax on the sale, rental, lease, use, consumption, repair, or
67 storage for use in this state of power farm equipment and
68 irrigation equipment, including replacement parts and
69 accessories for such equipment, which are used exclusively on a
70 farm or in a forest in the agricultural production of crops or
71 products ~~as~~ produced by those agricultural industries included
72 in s. 570.02(1), or for fire prevention and suppression work
73 with respect to such crops or products. Trailers used in
74 agricultural production and the transportation of farm products
75 from the farm to the first point of sale are also exempt from
76 such tax. Harvesting may not be construed to include processing
77 activities. This exemption is not forfeited by moving farm
78 equipment between farms or forests. However, this exemption may
79 ~~shall~~ not be allowed unless the purchaser, renter, or lessee
80 signs a certificate stating that the farm equipment is to be
81 used exclusively on a farm or in a forest for agricultural
82 production or for fire prevention and suppression, as required
83 by this subsection. Possession by a seller, lessor, or other
84 dealer of a written certification by the purchaser, renter, or
85 lessee certifying the purchaser's, renter's, or lessee's
86 entitlement to an exemption permitted by this subsection
87 relieves the seller from the responsibility of collecting the

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88 tax on the nontaxable amounts, and the department shall look
89 solely to the purchaser for recovery of such tax if it
90 determines that the purchaser was not entitled to the exemption.

91 Section 4. This act shall take effect July 1, 2014.