



356488

LEGISLATIVE ACTION

Senate

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House

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Floor: WD

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04/30/2014 04:29 PM

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Senator Simpson moved the following:

Senate Amendment (with title amendment)

Between lines 287 and 288

insert:

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

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



356488

12 chapter.

13 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT. ~~A There shall be no~~
14 tax may not be imposed on the sale, rental, lease, use,
15 consumption, or storage for use in this state of power farm
16 equipment or irrigation equipment used exclusively on a farm or
17 in a forest in the agricultural production of crops or products
18 as produced by those agricultural industries included in s.
19 570.02(1), or for fire prevention and suppression work with
20 respect to such crops or products. This exemption also applies
21 to replacement parts and accessories for irrigation equipment
22 and repairs to irrigation equipment. Harvesting may not be
23 construed to include processing activities. This exemption is
24 not forfeited by moving farm equipment between farms or forests.
25 However, this exemption shall not be allowed unless the
26 purchaser, renter, or lessee signs a certificate stating that
27 the farm equipment is to be used exclusively on a farm or in a
28 forest for agricultural production or for fire prevention and
29 suppression, as required by this subsection. Possession by a
30 seller, lessor, or other dealer of a written certification by
31 the purchaser, renter, or lessee certifying the purchaser's,
32 renter's, or lessee's entitlement to an exemption permitted by
33 this subsection relieves the seller from the responsibility of
34 collecting the tax on the nontaxable amounts, and the department
35 shall look solely to the purchaser for recovery of such tax if
36 it determines that the purchaser was not entitled to the
37 exemption.

38
39 ===== T I T L E A M E N D M E N T =====

40 And the title is amended as follows:



356488

41 Between lines 11 and 12
42 insert:
43 amending s. 212.08, F.S.; expanding the exemption for
44 certain farm equipment from the sales and use tax
45 imposed under ch. 212, F.S., to include irrigation
46 equipment, replacement parts and accessories for
47 irrigation equipment, and repairs of irrigation
48 equipment;