

1 A bill to be entitled
 2 An act relating to agricultural tax exemptions;
 3 amending s. 212.02, F.S.; redefining the terms
 4 "livestock" and "agricultural production"; amending s.
 5 212.08, F.S.; revising the sales and use tax exemption
 6 for certain farm equipment to exempt from the tax
 7 irrigation equipment, repairs of farm equipment and
 8 irrigation equipment, and certain trailers; revising
 9 the sales and use tax exemption for items in
 10 agricultural use to exempt from the tax stakes used to
 11 support plants during agricultural production;
 12 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. Subsections (29) and (32) of section 212.02,
 17 Florida Statutes, are amended to read:

18 212.02 Definitions.—The following terms and phrases when
 19 used in this chapter have the meanings ascribed to them in this
 20 section, except where the context clearly indicates a different
 21 meaning:

22 (29) "Livestock" includes all animals of the equine,
 23 bovine, or swine class, including goats, sheep, mules, horses,
 24 hogs, cattle, ostriches, and other grazing animals raised for
 25 commercial purposes. The term "~~livestock~~" shall also include
 26 all aquaculture species that are certified under chapter 597 and

27 ~~include fish~~ raised for commercial purposes.

28 (32) "Agricultural production" means the production of
 29 plants and animals useful to humans, including the preparation,
 30 planting, cultivating, or harvesting of these products or any
 31 other practices necessary to accomplish production through the
 32 harvest phase, including storage of raw products on the farm.
 33 The term ~~and~~ includes aquaculture, horticulture, floriculture,
 34 viticulture, forestry, dairy, livestock, poultry, bees, and any
 35 and all forms of farm products and farm production.

36 Section 2. Subsection (3) and paragraph (a) of subsection
 37 (5) of section 212.08, Florida Statutes, are amended to read:

38 212.08 Sales, rental, use, consumption, distribution, and
 39 storage tax; specified exemptions.—The sale at retail, the
 40 rental, the use, the consumption, the distribution, and the
 41 storage to be used or consumed in this state of the following
 42 are hereby specifically exempt from the tax imposed by this
 43 chapter.

44 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

45 (a) The ~~There shall be no tax~~ may not be imposed on the
 46 sale, rental, lease, use, consumption, repair, or storage for
 47 use in this state of power farm equipment or irrigation
 48 equipment, including replacement parts and accessories for power
 49 farm equipment or irrigation equipment, which are used
 50 exclusively on a farm or in a forest in the agricultural
 51 production of crops or products ~~as~~ produced by those
 52 agricultural industries included in s. 570.02(1), or for fire

53 prevention and suppression work with respect to such crops or
54 products. Harvesting may not be construed to include processing
55 activities. This exemption is not forfeited by moving farm
56 equipment between farms or forests.

57 (b) The tax may not be imposed on that portion of the
58 sales price below \$20,000 for a trailer weighing 12,000 pounds
59 or less and purchased by a farmer for exclusive use in
60 agricultural production or to transport farm products from his
61 or her farm to the place where the farmer transfers ownership of
62 the farm products to another. This exemption is not forfeited by
63 using a trailer to transport the farmer's farm equipment. The
64 exemption provided under this paragraph does not apply to the
65 lease or rental of a trailer.

66 (c) The exemptions provided in paragraphs (a) and (b) are
67 ~~However, this exemption shall not be~~ allowed unless the
68 purchaser, renter, or lessee signs a certificate stating that
69 the farm equipment is to be used exclusively ~~on a farm or in a~~
70 ~~forest for agricultural production or for fire prevention and~~
71 ~~suppression,~~ as required under by this subsection. Possession by
72 a seller, lessor, or other dealer of a written certification by
73 the purchaser, renter, or lessee certifying the purchaser's,
74 renter's, or lessee's entitlement to an exemption permitted by
75 this subsection relieves the seller from the responsibility of
76 collecting the tax on the nontaxable amounts, and the department
77 shall look solely to the purchaser for recovery of such tax if
78 it determines that the purchaser was not entitled to the

79 exemption.

80 (5) EXEMPTIONS; ACCOUNT OF USE.—

81 (a) Items in agricultural use and certain nets.—~~There are~~
 82 ~~exempt from~~ The tax may not be imposed on ~~by this chapter~~ nets
 83 designed and used exclusively by commercial fisheries;
 84 disinfectants, fertilizers, insecticides, pesticides,
 85 herbicides, fungicides, and weed killers used for application on
 86 crops or groves, including commercial nurseries and home
 87 vegetable gardens, used in dairy barns or on poultry farms for
 88 the purpose of protecting poultry or livestock, or used directly
 89 on poultry or livestock; portable containers or movable
 90 receptacles in which portable containers are placed, used for
 91 processing farm products; field and garden seeds, including
 92 flower seeds; nursery stock, seedlings, cuttings, or other
 93 propagative material purchased for growing stock; seeds,
 94 seedlings, cuttings, and plants used to produce food for human
 95 consumption; cloth, plastic, and other similar materials used
 96 for shade, mulch, or protection from frost or insects on a farm;
 97 stakes used by a farmer to support plants during agricultural
 98 production; generators used on poultry farms; and liquefied
 99 petroleum gas or other fuel used to heat a structure in which
 100 started pullets or broilers are raised; however, such exemption
 101 is ~~shall~~ not be allowed unless the purchaser or lessee signs a
 102 certificate stating that the item to be exempted is for the
 103 exclusive use designated herein. Also exempt are cellophane
 104 wrappers, glue for tin and glass (apiarists), mailing cases for

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105 | honey, shipping cases, window cartons, and baling wire and twine
106 | used for baling hay, when used by a farmer to contain, produce,
107 | or process an agricultural commodity.

108 | Section 3. This act shall take effect July 1, 2015.