

By Senator Simpson

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1 A bill to be entitled
2 An act relating to sales tax exemptions for
3 agricultural equipment; amending s. 212.08, F.S.;
4 revising the maximum sales price of certain farm
5 trailers that are exempt from the sales and use tax;
6 exempting certain agricultural items from the tax;
7 providing an effective date.

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

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11 Section 1. Paragraph (b) of subsection (3) and paragraph
12 (a) of subsection (5) of section 212.08, Florida Statutes, are
13 amended to read:

14 212.08 Sales, rental, use, consumption, distribution, and
15 storage tax; specified exemptions.—The sale at retail, the
16 rental, the use, the consumption, the distribution, and the
17 storage to be used or consumed in this state of the following
18 are hereby specifically exempt from the tax imposed by this
19 chapter.

20 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

21 (b) The tax may not be imposed on that portion of the sales
22 price below \$25,000 ~~\$20,000~~ for a trailer weighing 12,000 pounds
23 or less and purchased by a farmer for exclusive use in
24 agricultural production or to transport farm products from his
25 or her farm to the place where the farmer transfers ownership of
26 the farm products to another. This exemption is not forfeited by
27 using a trailer to transport the farmer's farm equipment. The
28 exemption provided under this paragraph does not apply to the
29 lease or rental of a trailer.

30 (5) EXEMPTIONS; ACCOUNT OF USE.—

31 (a) *Items in agricultural use and certain nets.*—There are
32 exempt from the tax imposed by this chapter nets designed and

18-01264-16

20161264__

33 used exclusively by commercial fisheries; disinfectants,
34 fertilizers, insecticides, pesticides, herbicides, fungicides,
35 and weed killers used for application on crops or groves,
36 including commercial nurseries and home vegetable gardens, used
37 in dairy barns or on poultry farms for the purpose of protecting
38 poultry or livestock, or used directly on poultry or livestock;
39 portable containers or movable receptacles in which portable
40 containers are placed, used for processing farm products; field
41 and garden seeds, including flower seeds; nursery stock,
42 seedlings, cuttings, or other propagative material purchased for
43 growing stock; seeds, seedlings, cuttings, and plants used to
44 produce food for human consumption; cloth, plastic, and other
45 similar materials used for shade, mulch, or protection from
46 frost or insects on a farm; hog wire and nylon mesh netting used
47 on a farm for protection from predatory or destructive animals;
48 barbed wire fencing, including gates and materials used to
49 construct or repair such fencing, used on a beef or dairy cattle
50 farm; stakes used by a farmer to support plants during
51 agricultural production; generators used on poultry farms;
52 compressed or liquefied oxygen used in aquaculture production;
53 and liquefied petroleum gas or other fuel used to heat a
54 structure in which started pullets or broilers are raised;
55 however, such exemption is not allowed unless the purchaser or
56 lessee signs a certificate stating that the item to be exempted
57 is for the exclusive use designated herein. Also exempt are
58 cellophane wrappers, glue for tin and glass (apiarists), mailing
59 cases for honey, shipping cases, window cartons, and baling wire
60 and twine used for baling hay, when used by a farmer to contain,
61 produce, or process an agricultural commodity.

18-01264-16

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Section 2. This act shall take effect July 1, 2016.