

Amendment No. 3

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>    </u>	(Y/N)
ADOPTED AS AMENDED	<u>    </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>    </u>	(Y/N)
FAILED TO ADOPT	<u>    </u>	(Y/N)
WITHDRAWN	<u>    </u>	(Y/N)
OTHER	<u>    </u>	

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1 Committee/Subcommittee hearing bill: Agriculture & Property  
 2 Rights Subcommittee  
 3 Representative McClain offered the following:

**Amendment (with directory amendment)**

Remove lines 38-74 and insert:

Section 2. Paragraph (b) of subsection (3) and paragraph (a) of subsection (5) of section 212.08, Florida Statutes, are 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 chapter.

(3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

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

26 (5) EXEMPTIONS; ACCOUNT OF USE.—

27 (a) Items in agricultural use and certain nets.—There are  
28 exempt from the tax imposed by this chapter nets designed and  
29 used exclusively by commercial fisheries; disinfectants,  
30 fertilizers, insecticides, pesticides, herbicides, fungicides,  
31 and weed killers used for application on crops or groves,  
32 including commercial nurseries and home vegetable gardens, used  
33 in dairy barns or on poultry farms for the purpose of protecting  
34 poultry or livestock, or used directly on poultry or livestock;  
35 animal health products which are applied to or consumed by  
36 livestock or poultry for alleviation of pain or the cure or  
37 prevention of sickness, disease, or suffering, including  
38 antiseptics, absorbent cotton, gauze for bandages, lotions,  
39 vitamins, and worm remedies; aquaculture health products;  
40 portable containers or movable receptacles in which portable  
41 containers are placed, used for processing farm products; field

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42 and garden seeds, including flower seeds; nursery stock,  
43 seedlings, cuttings, or other propagative material purchased for  
44 growing stock; seeds, seedlings, cuttings, and plants used to  
45 produce food for human consumption; cloth, plastic, and other  
46 similar materials used for shade, mulch, or protection from  
47 frost or insects on a farm; hog wire and nylon mesh netting used  
48 on a farm for protection from predatory or destructive animals;  
49 barbed wire fencing, including gates and materials used to  
50 construct or repair such fencing, used on a beef or dairy cattle  
51 farm; stakes used by a farmer to support plants during  
52 agricultural production; generators used on poultry farms;  
53 compressed or liquefied oxygen used in aquaculture production;  
54 and liquefied petroleum gas or other fuel used to heat a  
55 structure in which started pullets or broilers are raised;  
56 however, such exemption is not allowed unless the purchaser or  
57 lessee signs a certificate stating that the item to be exempted  
58 is for the exclusive use designated herein. Also exempt are  
59 cellophane wrappers, glue for tin and glass (apiarists), mailing  
60 cases for honey, shipping cases, window cartons, and baling wire  
61 and twine used for baling hay, when used by a farmer to contain,  
62 produce, or process an agricultural commodity.

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66 **D I R E C T O R Y   A M E N D M E N T**

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67 Remove lines 5-8 and insert:  
68 s. 212.08, F.S.; revising the maximum sales price of  
69 certain farm trailers that is exempt from the sales  
70 and use tax; providing an exemption from the tax for  
71 certain animal and aquaculture health products;  
72 providing an exemption from the tax for certain  
73 agricultural items; amending