



147014

LEGISLATIVE ACTION

| Senate | . | House |
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| Comm: RCS | . | |
| 03/21/2017 | . | |
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The Committee on Agriculture (Perry) recommended the following:

Senate Amendment (with title amendment)

Delete lines 26 - 53
and insert:

Section 1. 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



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12 are hereby specifically exempt from the tax imposed by this
13 chapter.

14 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

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

24 (5) EXEMPTIONS; ACCOUNT OF USE.—

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



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41 seedlings, cuttings, or other propagative material purchased for
42 growing stock; seeds, seedlings, cuttings, and plants used to
43 produce food for human consumption; cloth, plastic, and other
44 similar materials used for shade, mulch, or protection from
45 frost or insects on a farm; hog wire and nylon mesh netting used
46 on a farm for protection from predatory or destructive animals;
47 barbed wire fencing, including gates and materials used to
48 construct or repair such fencing, used on a beef or dairy cattle
49 farm; stakes used by a farmer to support plants during
50 agricultural production; generators used on poultry farms;
51 compressed or liquefied oxygen used in aquaculture production;
52 and liquefied

53
54 ===== T I T L E A M E N D M E N T =====

55 And the title is amended as follows:

56 Delete lines 3 - 5

57 and insert:

58 212.08, F.S.; increasing the portion of the sales
59 price for certain farm trailers that is exempt from
60 the sales and use tax; exempting certain animal and
61 aquaculture health products, fencing materials, and
62 oxygen products from sales, rental, use,