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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/20/2018	.	
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Appropriations Subcommittee on Finance and Tax (Grimsley)
recommended the following:

Senate Amendment (with title amendment)

Delete lines 281 - 403

and insert:

(c) Lands classified for assessment purposes as agricultural lands which are not being used for agricultural production as a result of a natural disaster for which a state of emergency is declared pursuant to s. 252.36, when such disaster results in the halting of agricultural production, must continue to be classified as agricultural lands for 5 years



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11 following termination of the emergency declaration. However, if
12 such lands are diverted from agricultural use to nonagricultural
13 use during or after the 5-year recovery period, such lands must
14 be assessed under s. 193.011. This paragraph applies
15 retroactively to natural disasters that occurred on or after
16 July 1, 2017.

17 Section 3. Subsection (19) is added to section 212.08,
18 Florida Statutes, to read:

19 212.08 Sales, rental, use, consumption, distribution, and
20 storage tax; specified exemptions.—The sale at retail, the
21 rental, the use, the consumption, the distribution, and the
22 storage to be used or consumed in this state of the following
23 are hereby specifically exempt from the tax imposed by this
24 chapter.

25 (19) SALES TAX REFUND FOR MATERIALS RELATING TO AGRICULTURE
26 AND AQUACULTURE.—

27 (a) Building materials used in the construction of a
28 nonresidential farm building as defined in s. 604.50; poles,
29 nets, and other materials used for aquaculture leases; and
30 fencing materials used in the construction of farm fences on
31 land classified as agricultural under s. 193.461 are exempt from
32 the tax imposed under this chapter. The exemption provided in
33 this subsection is available only through a refund of previously
34 paid taxes and is available only for materials purchased on or
35 after September 1, 2017.

36 (b) For purposes of the exemption provided in this
37 subsection, the term "building materials" means tangible
38 personal property that becomes a component part of a
39 nonresidential farm building.



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40 (c) To receive a refund pursuant to this subsection, the
41 owner of the materials or the real property into which the
42 materials will be or were incorporated must apply to the
43 department within 6 months after the transaction or the
44 effective date of this act, whichever occurs later. The refund
45 application must include the following information:

46 1. An affidavit executed by the owner of the materials or
47 the real property into which the materials will be or were
48 incorporated, including a statement that the materials were or
49 will be used exclusively as required under this subsection.

50 2. The name and address of the person claiming the refund.

51 3. The address and assessment roll parcel number of the
52 real property where the improvement is made.

53 4. A description of the improvement.

54 5. The sales invoice or other proof of purchase of the
55 materials, showing the amount of sales tax paid, the date of
56 purchase, and the name and address of the dealer from whom the
57 materials were purchased.

58 (d) A person who furnishes a false affidavit to the
59 department in an application submitted pursuant to paragraph (c)
60 is subject to the penalty specified in s. 212.085 and as
61 otherwise provided by law.

62 Section 4. (1) The Department of Revenue may, and all
63 conditions are deemed met to, adopt emergency rules pursuant to
64 ss. 120.536(1) and 120.54(4), Florida Statutes, to implement s.
65 212.08(19), Florida Statutes.

66 (2) This section expires January 1, 2024.

67 Section 5. Section 252.3569, Florida Statutes, is created
68 to read:



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69 252.3569 Monitoring of agriculture and livestock safety
70 during disaster.—The Florida Comprehensive Emergency Management
71 Plan must allow the Department of Agriculture and Consumer
72 Services, working from the department’s offices or in the
73 Emergency Operations Center, ESF-17, to create the State
74 Agricultural Response Team. If created, the duties and
75 responsibilities of the team include, but are not limited to,
76 the development, training, and support of county agricultural
77 response teams; asset acquisition; and, as necessary, colocation
78 of a team member at activated local emergency operations
79 centers.

80 Section 6. Section 316.565, Florida Statutes, is amended to
81 read:

82 316.565 Emergency transportation, agricultural products
83 ~~perishable food~~; establishment of weight loads, etc.—

84 (1) The Governor may declare an emergency to exist when
85 there is a breakdown in the normal public transportation
86 facilities necessary in moving agricultural products, as defined
87 in s. 604.60, ~~perishable food crops~~ grown in the state. The
88 Department of Transportation is authorized during such emergency
89 to establish such weight loads for hauling over the highways
90 from the fields or packinghouses to the nearest available public
91 transportation facility as circumstances demand. The Department
92 of Transportation may issue, and any law enforcement officer
93 authorized to enforce the traffic laws of this state may accept,
94 electronic verification of permits during such an emergency. A
95 permit issued pursuant to this section is valid for up to 60
96 days; however, the validity of the permit may not exceed the
97 period of the declared state of emergency or any extension



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98 thereof. The Department of Transportation shall designate
99 special highway routes, excluding the interstate highway system,
100 to facilitate the trucking and render any other assistance
101 needed to expedite moving the agricultural products ~~perishables~~.

102 (2) It is the intent of the Legislature in this chapter to
103 supersede any existing laws when necessary to protect and save
104 any agricultural products ~~perishable food crops~~ grown in the
105 state and give authority for agencies to provide necessary
106 temporary assistance requested during any such emergency. The
107 department shall consult with the Department of Agriculture and
108 Consumer Services and stakeholders in the agricultural industry
109 in implementing this section.

110 Section 7. For the 2018-2019 fiscal year, the sum of \$5
111 million in nonrecurring funds from the General Revenue Fund is
112 appropriated to the Department of Agriculture and Consumer
113 Services for the Florida Agriculture Promotion Campaign to
114 expand initiatives promoting agricultural products of this
115 state.

117 ===== T I T L E A M E N D M E N T =====

118 And the title is amended as follows:

119 Delete lines 8 - 50

120 and insert:

121 specified period if such lands are not being used for
122 agricultural production as a result of certain natural
123 disasters; providing for retroactive application;
124 amending s. 212.08, F.S.; creating a new exemption
125 from the sales, rental, use, consumption,
126 distribution, and storage tax for specified materials;



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127 specifying that such exemption is only available
128 through a refund of previously paid taxes; specifying
129 the effective date of the exemption; defining the term
130 "building materials"; specifying the requirements for
131 obtaining a refund on taxes paid; specifying a
132 deadline for the submission of applications for such
133 refunds; providing a penalty for filing a false
134 affidavit; authorizing the department to adopt
135 emergency rules; providing for future expiration of
136 the emergency rulemaking authority; creating s.
137 252.3569, F.S.; requiring the Florida Comprehensive
138 Emergency Management Plan to allow the Department of
139 Agriculture and Consumer Services to create the State
140 Agricultural Response Team; specifying requirements,
141 responsibilities, and duties of the team; amending s.
142 316.565, F.S.; revising the Governor's authority, to
143 include agricultural products instead of only
144 perishable food, in declaring an emergency relating to
145 the transport of such products when there is a
146 breakdown in the normal public transportation
147 facilities necessary to move such products;
148 authorizing the Department of Transportation to issue,
149 and specified law enforcement officers to accept,
150 electronic verification of permits during a declared
151 state of emergency; providing that such permits are
152 valid for up to a specified period of time, but no
153 longer than the duration of the declared state of
154 emergency or any extension thereof; requiring the
155 Department of Transportation to consult with the



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156 Department of Agriculture and Consumer Services and
157 stakeholders in the agricultural industry in
158 implementing emergency transportation assistance for
159 agricultural products; providing an appropriation;