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LEGISLATIVE ACTION

Senate

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House

The Committee on Appropriations (Grimsley) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. This act may be cited as the "Farmers and
Ranchers Matter Act."

Section 2. Section 193.461, Florida Statutes, is amended to
read:

193.461 Agricultural lands; classification and assessment;
mandated eradication or quarantine program; natural disasters.-



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11 (1) The property appraiser shall, on an annual basis,
12 classify for assessment purposes all lands within the county as
13 either agricultural or nonagricultural.

14 (2) Any landowner whose land is denied agricultural
15 classification by the property appraiser may appeal to the value
16 adjustment board. The property appraiser shall notify the
17 landowner in writing of the denial of agricultural
18 classification on or before July 1 of the year for which the
19 application was filed. The notification shall advise the
20 landowner of his or her right to appeal to the value adjustment
21 board and of the filing deadline. The property appraiser shall
22 have available at his or her office a list by ownership of all
23 applications received showing the acreage, the full valuation
24 under s. 193.011, the valuation of the land under the provisions
25 of this section, and whether or not the classification requested
26 was granted.

27 (3) (a) Lands may not be classified as agricultural lands
28 unless a return is filed on or before March 1 of each year.
29 Before classifying such lands as agricultural lands, the
30 property appraiser may require the taxpayer or the taxpayer's
31 representative to furnish the property appraiser such
32 information as may reasonably be required to establish that such
33 lands were actually used for a bona fide agricultural purpose.
34 Failure to make timely application by March 1 constitutes a
35 waiver for 1 year of the privilege granted in this section for
36 agricultural assessment. However, an applicant who is qualified
37 to receive an agricultural classification who fails to file an
38 application by March 1 must file an application for the
39 classification with the property appraiser on or before the 25th



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40 day after the mailing by the property appraiser of the notice
41 required under s. 194.011(1). Upon receipt of sufficient
42 evidence, as determined by the property appraiser, that
43 demonstrates that the applicant was unable to apply for the
44 classification in a timely manner or that otherwise demonstrates
45 extenuating circumstances that warrant the granting of the
46 classification, the property appraiser may grant the
47 classification. If the applicant files an application for the
48 classification and fails to provide sufficient evidence to the
49 property appraiser as required, the applicant may file, pursuant
50 to s. 194.011(3), a petition with the value adjustment board
51 requesting that the classification be granted. The petition may
52 be filed at any time during the taxable year on or before the
53 25th day following the mailing of the notice by the property
54 appraiser as provided in s. 194.011(1). Notwithstanding s.
55 194.013, the applicant must pay a nonrefundable fee of \$15 upon
56 filing the petition. Upon reviewing the petition, if the person
57 is qualified to receive the classification and demonstrates
58 particular extenuating circumstances judged by the value
59 adjustment board to warrant granting the classification, the
60 value adjustment board may grant the classification for the
61 current year. The owner of land that was classified agricultural
62 in the previous year and whose ownership or use has not changed
63 may reapply on a short form as provided by the department. The
64 lessee of property may make original application or reapply
65 using the short form if the lease, or an affidavit executed by
66 the owner, provides that the lessee is empowered to make
67 application for the agricultural classification on behalf of the
68 owner and a copy of the lease or affidavit accompanies the



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69 application. A county may, at the request of the property
70 appraiser and by a majority vote of its governing body, waive
71 the requirement that an annual application or statement be made
72 for classification of property within the county after an
73 initial application is made and the classification granted by
74 the property appraiser. Such waiver may be revoked by a majority
75 vote of the governing body of the county.

76 (b) Subject to the restrictions specified in this section,
77 only lands that are used primarily for bona fide agricultural
78 purposes shall be classified agricultural. The term "bona fide
79 agricultural purposes" means good faith commercial agricultural
80 use of the land.

81 1. In determining whether the use of the land for
82 agricultural purposes is bona fide, the following factors may be
83 taken into consideration:

84 a. The length of time the land has been so used.

85 b. Whether the use has been continuous.

86 c. The purchase price paid.

87 d. Size, as it relates to specific agricultural use, but a
88 minimum acreage may not be required for agricultural assessment.

89 e. Whether an indicated effort has been made to care
90 sufficiently and adequately for the land in accordance with
91 accepted commercial agricultural practices, including, without
92 limitation, fertilizing, liming, tilling, mowing, reforesting,
93 and other accepted agricultural practices.

94 f. Whether the land is under lease and, if so, the
95 effective length, terms, and conditions of the lease.

96 g. Such other factors as may become applicable.

97 2. Offering property for sale does not constitute a primary



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98 use of land and may not be the basis for denying an agricultural
99 classification if the land continues to be used primarily for
100 bona fide agricultural purposes while it is being offered for
101 sale.

102 (c) The maintenance of a dwelling on part of the lands used
103 for agricultural purposes does ~~shall~~ not in itself preclude an
104 agricultural classification.

105 (d) When property receiving an agricultural classification
106 contains a residence under the same ownership, the portion of
107 the property consisting of the residence and curtilage must be
108 assessed separately, pursuant to s. 193.011, to qualify for the
109 assessment limitation set forth in s. 193.155. The remaining
110 property may be classified under the provisions of paragraphs
111 (a) and (b).

112 (e) Notwithstanding the provisions of paragraph (a), land
113 that has received an agricultural classification from the value
114 adjustment board or a court of competent jurisdiction pursuant
115 to this section is entitled to receive such classification in
116 any subsequent year until such agricultural use of the land is
117 abandoned or discontinued, the land is diverted to a
118 nonagricultural use, or the land is reclassified as
119 nonagricultural pursuant to subsection (4). The property
120 appraiser must, no later than January 31 of each year, provide
121 notice to the owner of land that was classified agricultural in
122 the previous year informing the owner of the requirements of
123 this paragraph and requiring the owner to certify that neither
124 the ownership nor the use of the land has changed. The
125 department shall, by administrative rule, prescribe the form of
126 the notice to be used by the property appraiser under this



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127 paragraph. If a county has waived the requirement that an annual
128 application or statement be made for classification of property
129 pursuant to paragraph (a), the county may, by a majority vote of
130 its governing body, waive the notice and certification
131 requirements of this paragraph and shall provide the property
132 owner with the same notification provided to owners of land
133 granted an agricultural classification by the property
134 appraiser. Such waiver may be revoked by a majority vote of the
135 county's governing body. This paragraph does not apply to any
136 property if the agricultural classification of that property is
137 the subject of current litigation.

138 (4) The property appraiser shall reclassify the following
139 lands as nonagricultural:

140 (a) Land diverted from an agricultural to a nonagricultural
141 use.

142 (b) Land no longer being utilized for agricultural
143 purposes.

144 (5) For the purpose of this section, the term "agricultural
145 purposes" includes, but is not limited to, horticulture;
146 floriculture; viticulture; forestry; dairy; livestock; poultry;
147 bee; pisciculture, if the land is used principally for the
148 production of tropical fish; aquaculture, including algaculture;
149 sod farming; and all forms of farm products as defined in s.
150 823.14(3) and farm production.

151 (6) (a) In years in which proper application for
152 agricultural assessment has been made and granted pursuant to
153 this section, the assessment of land shall be based solely on
154 its agricultural use. The property appraiser shall consider the
155 following use factors only:



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- 156 1. The quantity and size of the property;
157 2. The condition of the property;
158 3. The present market value of the property as agricultural
159 land;
160 4. The income produced by the property;
161 5. The productivity of land in its present use;
162 6. The economic merchantability of the agricultural
163 product; and
164 7. Such other agricultural factors as may from time to time
165 become applicable, which are reflective of the standard present
166 practices of agricultural use and production.

167 (b) Notwithstanding any provision relating to annual
168 assessment found in s. 192.042, the property appraiser shall
169 rely on 5-year moving average data when utilizing the income
170 methodology approach in an assessment of property used for
171 agricultural purposes.

172 (c)1. For purposes of the income methodology approach to
173 assessment of property used for agricultural purposes,
174 irrigation systems, including pumps and motors, physically
175 attached to the land shall be considered a part of the average
176 yields per acre and shall have no separately assessable
177 contributory value.

178 2. Litter containment structures located on producing
179 poultry farms and animal waste nutrient containment structures
180 located on producing dairy farms shall be assessed by the
181 methodology described in subparagraph 1.

182 3. Structures or improvements used in horticultural
183 production for frost or freeze protection, which are consistent
184 with the interim measures or best management practices adopted



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185 by the Department of Agriculture and Consumer Services pursuant
186 to s. 570.93 or s. 403.067(7)(c), shall be assessed by the
187 methodology described in subparagraph 1.

188 4. Screen-enclosed structures used in horticultural
189 production for protection from pests and diseases or to comply
190 with state or federal eradication or compliance agreements shall
191 be assessed by the methodology described in subparagraph 1.

192 (d) In years in which proper application for agricultural
193 assessment has not been made, the land shall be assessed under
194 the provisions of s. 193.011.

195 (7)(a) Lands classified for assessment purposes as
196 agricultural lands which are taken out of production by a state
197 or federal eradication or quarantine program, including the
198 Citrus Health Response Program, shall continue to be classified
199 as agricultural lands for 5 years after the date of execution of
200 a compliance agreement between the landowner and the Department
201 of Agriculture and Consumer Services or a federal agency, as
202 applicable, pursuant to such program or successor programs.
203 Lands under these programs which are converted to fallow or
204 otherwise nonincome-producing uses shall continue to be
205 classified as agricultural lands and shall be assessed at a de
206 minimis value of up to \$50 per acre on a single-year assessment
207 methodology while fallow or otherwise used for nonincome-
208 producing purposes. Lands under these programs which are
209 replanted in citrus pursuant to the requirements of the
210 compliance agreement shall continue to be classified as
211 agricultural lands and shall be assessed at a de minimis value
212 of up to \$50 per acre, on a single-year assessment methodology,
213 during the 5-year term of agreement. However, lands converted to



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214 other income-producing agricultural uses permissible under such
215 programs shall be assessed pursuant to this section. Land under
216 a mandated eradication or quarantine program which is diverted
217 from an agricultural to a nonagricultural use shall be assessed
218 under s. 193.011.

219 (b) Lands classified for assessment purposes as
220 agricultural lands that participate in a dispersed water storage
221 program pursuant to a contract with the Department of
222 Environmental Protection or a water management district which
223 requires flooding of land shall continue to be classified as
224 agricultural lands for the duration of the inclusion of the
225 lands in such program or successor programs and shall be
226 assessed as nonproductive agricultural lands. Land that
227 participates in a dispersed water storage program that is
228 diverted from an agricultural to a nonagricultural use shall be
229 assessed under s. 193.011.

230 (c) Lands classified for assessment purposes as
231 agricultural lands which are not being used for agricultural
232 production as a result of a natural disaster for which a state
233 of emergency is declared pursuant to s. 252.36, when such
234 disaster results in the halting of agricultural production, must
235 continue to be classified as agricultural lands for 5 years
236 following termination of the emergency declaration. However, if
237 such lands are diverted from agricultural use to nonagricultural
238 use during or after the 5-year recovery period, such lands must
239 be assessed under s. 193.011. This paragraph applies
240 retroactively to natural disasters that occurred on or after
241 July 1, 2017.

242 Section 3. Section 252.3569, Florida Statutes, is created



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243 to read:

244 252.3569 Florida state agricultural response team.—The
245 Legislature finds that the Department of Agriculture and
246 Consumer Services is the lead agency for animal, agricultural,
247 and vector issues in Florida during emergency or disaster
248 situations, as described by the Florida Comprehensive Emergency
249 Management Plan. Pursuant to this responsibility, there is
250 established within the department a state agricultural response
251 team. Duties of the team include, but are not limited to:

252 (1) Oversight of the emergency management functions of
253 preparedness, recovery, mitigation, and response with all
254 agencies and organizations that are involved with the state's
255 response activities to animal, agricultural, and vector issues
256 in coordination with the Division of Emergency Management;

257 (2) Development, training, and support of county
258 agricultural response teams; and

259 (3) Staffing the Emergency Support Function 17 at the State
260 Emergency Operations Center and staffing as necessary at county
261 emergency operations centers.

262 Section 4. Section 316.565, Florida Statutes, is amended to
263 read:

264 316.565 Emergency transportation, agricultural products
265 ~~perishable food~~; establishment of weight loads, etc.—

266 (1) The Governor may declare an emergency to exist when
267 there is a breakdown in the normal public transportation
268 facilities necessary in moving agricultural products, as defined
269 in s. 604.60, produced ~~perishable food crops grown~~ in the state.

270 The Department of Transportation is authorized during such
271 emergency to establish such weight loads for hauling over the



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272 highways ~~from the fields or packinghouses to the nearest~~
273 ~~available public transportation facility~~ as circumstances
274 demand. The Department of Transportation may issue, and any law
275 enforcement officer authorized to enforce the traffic laws of
276 this state must accept, electronic verification of permits
277 during such an emergency. A permit issued pursuant to this
278 section is valid for up to 60 days; however, the validity of the
279 permit may not exceed the period of the declared state of
280 emergency or any extension thereof. The Department of
281 Transportation shall designate special highway routes, excluding
282 the interstate highway system, to facilitate the trucking and
283 render any other assistance needed to expedite moving the
284 agricultural products ~~perishables~~.

285 (2) It is the intent of the Legislature in this chapter to
286 supersede any existing laws when necessary to protect and save
287 any agricultural products produced ~~perishable food crops grown~~
288 in the state and give authority for agencies to provide
289 necessary temporary assistance requested during any such
290 emergency. The department shall consult with the Department of
291 Agriculture and Consumer Services and stakeholders in the
292 agricultural industry in implementing this section.

293 Section 5. Materials used in the repair of damage by
294 Hurricane Irma.—

295 (1) The purchase of the following materials is exempt from
296 the tax imposed under chapter 212, Florida Statutes, during the
297 period from September 10, 2017, through May 31, 2018, if the
298 materials were or will be used to repair damage that occurred as
299 a direct result of the impact of Hurricane Irma:

300 (a) Building materials used to repair a nonresidential farm



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301 building.
302 (b) Poles, nets, and other materials used for aquaculture
303 leases.
304 (c) Fencing materials used in the repair of farm fences on
305 land classified as agricultural under s. 193.461, Florida
306 Statutes.
307 (2) For purposes of the exemption provided in this section,
308 the term:
309 (a) "Building materials" means tangible personal property
310 that becomes a component part of a nonresidential farm building.
311 (b) "Nonresidential farm building" has the same meaning as
312 in s. 604.50, Florida Statutes.
313 (3) The exemption provided by this section is available
314 only through a refund from the Department of Revenue of
315 previously paid taxes. To receive a refund pursuant to this
316 section, the owner of the materials or the real property into
317 which the materials will be or were incorporated must apply to
318 the Department of Revenue by December 31, 2018. The refund
319 application must include the following information:
320 (a) The name and address of the person claiming the refund.
321 (b) The address and assessment roll parcel number of the
322 real property where the materials were or will be used.
323 (c) The sales invoice or other proof of purchase of the
324 materials, showing the amount of sales tax paid, the date of
325 purchase, and the name and address of the dealer from whom the
326 materials were purchased.
327 (d) An affidavit executed by the owner of the materials or
328 the real property into which the materials will be or were
329 incorporated, including a statement that the materials were or



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330 will be used to repair a nonresidential farm building, used for
331 aquaculture leases, or used to repair fences damaged as a direct
332 result of the impact of Hurricane Irma.

333 (4) A person furnishing a false affidavit to the Department
334 of Revenue pursuant to subsection (3) is subject to the penalty
335 set forth in s. 212.085, Florida Statutes, and as otherwise
336 provided by law.

337 (5) The Department of Revenue may, and all conditions are
338 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
339 Florida Statutes, to administer this section.

340 (6) Notwithstanding any other provision of law, emergency
341 rules adopted pursuant to subsection (5) are effective for 6
342 months after adoption and may be renewed during the pendency of
343 procedures to adopt permanent rules addressing the subject of
344 the emergency rules.

345 (7) This section is considered a revenue law for the
346 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
347 72.011, Florida Statutes, applies to this section.

348 (8) This section operates retroactively to September 10,
349 2017.

350 (9) This section is effective upon becoming a law.

351 Section 6. Fencing materials used in agriculture.—

352 (1) The purchase of fencing materials used in the
353 construction of farm fences on land classified as agricultural
354 under s. 193.461, Florida Statutes, is exempt from the tax
355 imposed under chapter 212, Florida Statutes, during the period
356 from June 1, 2018, through May 31, 2019.

357 (2) To obtain the exemption provided by this section the
358 purchaser must sign a certificate stating that the item to be



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359 exempted is for the exclusive use designated in subsection (1).
360 Possession of a written certification from the purchaser which
361 certifies the purchaser's entitlement to the exemption, relieves
362 the seller of the responsibility of collecting the tax on the
363 sale of such items, and the Department of Revenue shall look
364 solely to the purchaser for recovery of the tax if it determines
365 that the purchaser was not entitled to the exemption.

366 (3) A person furnishing a false certificate to a dealer
367 pursuant to subsection (2) is subject to the penalty set forth
368 in s. 212.085, Florida Statutes, and as otherwise provided by
369 law.

370 (4) The Department of Revenue may, and all conditions are
371 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
372 Florida Statutes, to administer this section.

373 (5) Notwithstanding any other provision of law, emergency
374 rules adopted pursuant to subsection (4) are effective for 6
375 months after adoption and may be renewed during the pendency of
376 procedures to adopt permanent rules addressing the subject of
377 the emergency rules.

378 (6) This section is considered a revenue law for the
379 purposes of ss. 213.05 and 213.06, Florida Statutes, and the
380 provisions of s. 72.011, Florida Statutes, applies to this
381 section.

382 (7) This section is effective upon becoming a law.

383 Section 7. For the 2018-2019 fiscal year, the sum of \$5
384 million in nonrecurring funds from the General Revenue Fund is
385 appropriated to the Department of Agriculture and Consumer
386 Services for the Florida Agriculture Promotion Campaign to
387 expand initiatives promoting agricultural products of this



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388 state.

389 Section 8. Except as otherwise expressly provided in this
390 act and except for this section, which shall take effect upon
391 this act becoming a law, this act shall take effect July 1,
392 2018.

393
394 ===== T I T L E A M E N D M E N T =====

395 And the title is amended as follows:

396 Delete everything before the enacting clause
397 and insert:

398 A bill to be entitled
399 An act relating to agricultural recovery; providing a
400 short title; amending s. 193.461, F.S.; specifying the
401 methodology for the assessment of certain structures
402 in horticultural production; specifying, subject to
403 certain conditions, that lands classified as
404 agricultural remain classified as such for a specified
405 period if such lands are not being used for
406 agricultural production as a result of certain natural
407 disasters; providing for retroactive application;
408 creating s. 252.3569, F.S.; providing legislative
409 findings; establishing a state agricultural response
410 team within the Department of Agriculture and Consumer
411 Services; specifying the duties of the team; requiring
412 that oversight of certain functions be coordinated
413 with the Division of Emergency Management; amending s.
414 316.565, F.S.; revising the Governor's authority, to
415 include agricultural products instead of only
416 perishable food, in declaring an emergency relating to



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417 the transport of such products when there is a
418 breakdown in the normal public transportation
419 facilities necessary to move such products;
420 authorizing the Department of Transportation to issue,
421 and requiring specified law enforcement officers to
422 accept, electronic verification of permits during a
423 declared state of emergency; providing that such
424 permits are valid for up to a specified period of
425 time, but no longer than the duration of the declared
426 state of emergency or any extension thereof; requiring
427 the Department of Transportation to consult with the
428 Department of Agriculture and Consumer Services and
429 stakeholders in the agricultural industry in
430 implementing emergency transportation assistance for
431 agricultural products; creating an exemption from the
432 sales, rental, use, consumption, distribution, and
433 storage tax for specified materials purchased during a
434 specified period to repair damage caused by Hurricane
435 Irma; defining terms; specifying that the exemption is
436 only available through a refund of previously paid
437 taxes; specifying a deadline for the submission of
438 applications for such refunds; specifying the
439 requirements for obtaining a refund on taxes paid;
440 providing a penalty for filing a false affidavit;
441 authorizing the Department of Revenue to adopt
442 emergency rules; providing for the expiration of such
443 emergency rules; specifying that certain provisions
444 constitute a revenue law; providing for retroactive
445 application; providing an effective date for the



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446 exemption; creating an exemption from the sales,
447 rental, use, consumption, distribution, and storage
448 tax for certain fencing materials used in agriculture
449 purchased during a later specified period; specifying
450 the requirements for obtaining the exemption;
451 specifying that possession of a written certification
452 by a purchaser relieves a seller from the
453 responsibility to collect sales tax; specifying that
454 the department must look solely to purchasers for
455 recovery of tax under certain conditions; providing a
456 penalty for furnishing a false certificate;
457 authorizing the department to adopt emergency rules;
458 providing for the expiration of such rules; specifying
459 that certain provisions constitute a revenue law;
460 providing an appropriation; providing effective dates.