

1 A bill to be entitled
 2 An act relating to emergency energy equipment sales
 3 tax exemption; amending s. 212.08, F.S.; exempting
 4 from the sales and use tax the purchase of generators
 5 used on farms; exempting from the sales and use tax
 6 the purchase of equipment used to generate emergency
 7 electric energy at specified locations; specifying
 8 requirements for obtaining such exemption; authorizing
 9 the Department of Revenue to adopt rules; providing an
 10 effective date.

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

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 14 Section 1. Paragraph (a) of subsection (5) of section
 15 212.08, Florida Statutes, is amended, and paragraph (t) is added
 16 to that subsection, to read:

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

23 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

26 | used exclusively by commercial fisheries; disinfectants,
27 | fertilizers, insecticides, pesticides, herbicides, fungicides,
28 | and weed killers used for application on crops or groves,
29 | including commercial nurseries and home vegetable gardens, used
30 | in dairy barns or on poultry farms for the purpose of protecting
31 | poultry or livestock, or used directly on poultry or livestock;
32 | animal health products that are administered to, applied to, or
33 | consumed by livestock or poultry to alleviate pain or cure or
34 | prevent sickness, disease, or suffering, including, but not
35 | limited to, antiseptics, absorbent cotton, gauze for bandages,
36 | lotions, vaccines, vitamins, and worm remedies; aquaculture
37 | health products that are used by aquaculture producers, as
38 | defined in s. 597.0015, to prevent or treat fungi, bacteria, and
39 | parasitic diseases; portable containers or movable receptacles
40 | in which portable containers are placed, used for processing
41 | farm products; field and garden seeds, including flower seeds;
42 | nursery stock, seedlings, cuttings, or other propagative
43 | material purchased for growing stock; seeds, seedlings,
44 | cuttings, and plants used to produce food for human consumption;
45 | cloth, plastic, and other similar materials used for shade,
46 | mulch, or protection from frost or insects on a farm; stakes
47 | used by a farmer to support plants during agricultural
48 | production; generators used on ~~poultry~~ farms; and liquefied
49 | petroleum gas or other fuel used to heat a structure in which
50 | started pullets or broilers are raised; however, such exemption

51 is not allowed unless the purchaser or lessee signs a
52 certificate stating that the item to be exempted is for the
53 exclusive use designated herein. Also exempt are cellophane
54 wrappers, glue for tin and glass (apiarists), mailing cases for
55 honey, shipping cases, window cartons, and baling wire and twine
56 used for baling hay, when used by a farmer to contain, produce,
57 or process an agricultural commodity.

58 (t) Equipment used to generate emergency electric energy.-

59 1. The purchase of any equipment that uses natural gas or
60 liquefied petroleum gas to generate emergency electric energy at
61 nursing homes and assisted living facilities. The electric
62 energy which is generated must be used at the facility and meet
63 the fuel needs for emergency generation for that size and class
64 of facility.

65 2. The purchaser of the emergency electric equipment must
66 provide the dealer with an affidavit certifying that the
67 equipment will only be used as set forth in subparagraph 1. A
68 person furnishing a false affidavit to the dealer is subject to
69 the penalty set forth in s. 212.085 and as otherwise provided by
70 law.

71 3. The exemption is limited to a maximum of \$30,000 for the
72 purchase of equipment for any one facility.

73 4. The department may adopt rules to implement this
74 exemption.

75 Section 2. This act shall take effect July 1, 2018.