

Amendment No.

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WITHDRAWN	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>	

1 Committee/Subcommittee hearing bill: State Affairs Committee
 2 Representative Albritton offered the following:

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 4 **Amendment (with title amendment)**

5 Between lines 250 and 251, insert:

6 Section 6. Section 193.451, Florida Statutes, is amended
 7 to read:

8 193.451 Annual growing of agricultural crops, nonbearing
 9 fruit trees, bioproduction feedstocks, nursery stock;
 10 taxability.—

11 (1) Growing annual agricultural crops, nonbearing fruit
 12 trees, bioproduction feedstocks, and nursery stock, regardless
 13 of the growing methods, shall be considered as having no
 14 ascertainable value and shall not be taxable until they have
 15 reached maturity or a stage of marketability and have passed
 16 from the hands of the producer and/or are offered for sale. This
 17 section shall be construed liberally in favor of the taxpayer.

18 (2) Raw, annual, agricultural crops shall be considered to
 19 have no ascertainable value and shall not be taxable until such
 20 property is offered for sale to the consumer.

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21 (3) Personal property leased or subleased by the
22 Department of Agriculture and Consumer Services and utilized in
23 the inspection, grading, or classification of citrus fruit shall
24 be deemed to have value for purposes of assessment for ad
25 valorem property taxes no greater than its market value as
26 salvage. It is the expressed intent of the Legislature that this
27 subsection shall have retroactive application to December 31,
28 2003.

29 (4) Personal property used in the inspection, storage, and
30 growing of bioproduction feedstocks shall be deemed to have
31 value for purposes of assessment for ad valorem property taxes
32 no greater than its market value as salvage.

33 (5) The following words and terms have the following
34 meanings:

35 (a) "Bioproduction feedstocks" means aquatic organisms
36 such as aquatic plants and algae that are utilized as a source
37 material for biochemical processes that result in production of
38 bioproduction products.

39 (b) "Bioproduction product" means higher value materials
40 such as fuels and chemical compounds produced through a
41 biochemical process from lower value organic matter.

42 (c) "Bioproduction byproduct" means incidental and
43 extraneous materials and waste produced as a result of a
44 bioproduction process.

45 Section 7. Subsection (5) and paragraph (c) of subsection
46 (6) of section 193.461, Florida Statutes, are amended to read:

47 193.461 Agricultural lands; classification and assessment;
48 mandated eradication or quarantine program.—

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49 (5) For the purpose of this section, "agricultural
50 purposes" includes, but is not limited to, horticulture;
51 floriculture; viticulture; forestry; dairy; livestock; poultry;
52 bee; pisciculture, when the land is used principally for the
53 production of tropical fish; aquaculture; sod farming; the
54 production of bioproduction feedstock as defined in s.
55 193.451(5)(b); and all forms of farm products as defined in s.
56 823.14(3) and farm production.

57 (6)

58 (c)1. For purposes of the income methodology approach to
59 assessment of property used for agricultural purposes,
60 irrigation systems, including pumps and motors, physically
61 attached to the land shall be considered a part of the average
62 yields per acre and shall have no separately assessable
63 contributory value.

64 2. Litter containment structures located on producing
65 poultry farms and animal waste nutrient containment structures
66 located on producing dairy farms shall be assessed by the
67 methodology described in subparagraph 1.

68 3. Structures or improvements used in horticultural
69 production for frost or freeze protection, which structures or
70 improvements are consistent with the Department of Agriculture
71 and Consumer Services' interim measures or best management
72 practices adopted pursuant to s. 570.085 or s. 403.067(7)(c),
73 shall be assessed by the methodology described in subparagraph
74 1.

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75 4. Structures or improvements used in the production of
76 bioproduction feedstocks as defined in s. 193.451(5)(b) shall be
77 assessed by the methodology described in subparagraph 1.

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

Between lines 23 and 24, insert:

193.451, F.S.; providing for taxation and assessment of
bioproduction feedstocks and certain personal property;
providing definitions; amending s. 193.461, F.S.; providing an
assessment methodology for structures used in the production of
biofeedstocks; amending s.