

Amendment No. 1

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WITHDRAWN	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: Agriculture & Natural
 2 Resources Subcommittee
 3 Representative Albritton offered the following:

Amendment (with title amendment)

6 Remove everything after the enacting clause and insert:

7 Section 1. Subsection (3) and (7) of section 193.461,
 8 Florida Statutes, is amended to read:

9 193.461 Agricultural lands; classification and assessment;
 10 mandated eradication or quarantine program.—

11 (3) (a) No lands shall be classified as agricultural lands
 12 unless a return is filed on or before March 1 of each year. The
 13 property appraiser, before so classifying such lands, may
 14 require the taxpayer or the taxpayer's representative to furnish
 15 the property appraiser such information as may reasonably be
 16 required to establish that such lands were actually used for a
 17 bona fide agricultural purpose. Failure to make timely
 18 application by March 1 shall constitute a waiver for 1 year of

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19 the privilege herein granted for agricultural assessment.
20 However, an applicant who is qualified to receive an
21 agricultural classification who fails to file an application by
22 March 1, must ~~may~~ file an application for the classification
23 with the property appraiser on or before the 25th day following
24 the mailing by the property appraiser of the notices required
25 under s. 194.011(1). Upon receipt of sufficient evidence, as
26 determined by the property appraiser, demonstrating the
27 applicant was unable to apply for the classification in a timely
28 manner or otherwise demonstrating extenuating circumstances
29 judged by the property appraiser to warrant granting the
30 classification, the property appraiser may grant the
31 classification. If the applicant fails to produce sufficient
32 evidence demonstrating the applicant was unable to apply for the
33 classification in a timely manner or otherwise demonstrating
34 extenuating circumstances as judged by the property appraiser,
35 the applicant ~~and~~ may file, pursuant to s. 194.011(3), a
36 petition with the value adjustment board requesting that the
37 classification be granted. The petition may be filed at any time
38 during the taxable year on or before the 25th day following the
39 mailing of the notice by the property appraiser as provided in
40 s. 194.011(1). Notwithstanding the provisions of s. 194.013, the
41 applicant must pay a nonrefundable fee of \$15 upon filing the
42 petition. Upon reviewing the petition, if the person is
43 qualified to receive the classification and demonstrates
44 particular extenuating circumstances judged by the ~~property~~
45 ~~appraiser or the~~ value adjustment board to warrant granting the
46 classification, ~~the property appraiser or the value adjustment~~

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47 board may grant the classification for the current year. The
48 owner of land that was classified agricultural in the previous
49 year and whose ownership or use has not changed may reapply on a
50 short form as provided by the department. The lessee of property
51 may make original application or reapply using the short form if
52 the lease, or an affidavit executed by the owner, provides that
53 the lessee is empowered to make application for the agricultural
54 classification on behalf of the owner and a copy of the lease or
55 affidavit accompanies the application. A county may, at the
56 request of the property appraiser and by a majority vote of its
57 governing body, waive the requirement that an annual application
58 or statement be made for classification of property within the
59 county after an initial application is made and the
60 classification granted by the property appraiser. Such waiver
61 may be revoked by a majority vote of the governing body of the
62 county.

63 (7) (a) Lands classified for assessment purposes as
64 agricultural lands which are taken out of production by a ~~any~~
65 state or federal eradication or quarantine program shall
66 continue to be classified as agricultural lands for the duration
67 of such program or successor programs. Lands under these
68 programs which are converted to fallow~~r~~ or otherwise nonincome-
69 producing uses shall continue to be classified as agricultural
70 lands and shall be assessed at a de minimis value of up to ~~no~~
71 ~~more than~~ \$50 per acre, on a single year assessment methodology;
72 however, lands converted to other income-producing agricultural
73 uses permissible under such programs shall be assessed pursuant
74 to this section. Land under a mandated eradication or quarantine

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75 program which is diverted from an agricultural to a
76 nonagricultural use shall be assessed under s. 193.011.

77 (b) Lands classified for assessment purposes as
78 agricultural lands which participate in a dispersed water
79 storage program pursuant to a contract with the Department of
80 Environmental Protection or a water management district which
81 requires flooding of land shall continue to be classified as
82 agricultural lands for the duration of the inclusion of the
83 lands in such program or successor programs and shall be
84 assessed as nonproductive agricultural lands. Land under a
85 dispersed water storage program which is diverted to a
86 nonagricultural use shall be assessed under s. 193.011.

87 Section 2. Subsection (32) of section 212.02, Florida
88 Statutes, is amended to read:

89 212.02 Definitions.—The following terms and phrases when
90 used in this chapter have the meanings ascribed to them in this
91 section, except where the context clearly indicates a different
92 meaning:

93 (32) "Agricultural production" means the production of
94 plants and animals useful to humans, including the preparation,
95 planting, cultivating, or harvesting of these products or any
96 other practices necessary to accomplish production through the
97 harvest phase, including storage of raw products on the farm.
98 Agricultural production ~~and~~ includes aquaculture, horticulture,
99 floriculture, viticulture, forestry, dairy, livestock, poultry,
100 bees, and any and all forms of farm products and farm
101 production.

102 Section 3. Subsection (3) and paragraph (a) of subsection

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103 (5) of section 212.08, Florida Statutes, are amended to read:

104 212.08 Sales, rental, use, consumption, distribution, and
105 storage tax; specified exemptions.—The sale at retail, the
106 rental, the use, the consumption, the distribution, and the
107 storage to be used or consumed in this state of the following
108 are hereby specifically exempt from the tax imposed by this
109 chapter.

110 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

111 (a) There shall be no tax on the sale, rental, lease, use,
112 consumption, repair, or storage for use in this state of power
113 farm equipment and irrigation equipment, including replacement
114 parts and accessories for power farm equipment and irrigation
115 equipment, which are used exclusively on a farm or in a forest
116 in the agricultural production of crops or products as produced
117 by those agricultural industries included in s. 570.02(1), or
118 for fire prevention and suppression work with respect to such
119 crops or products. Harvesting may not be construed to include
120 processing activities. This exemption is not forfeited by moving
121 farm equipment between farms or forests.

122 (b) There shall be no tax on the sales price below \$20,000
123 of a trailer weighing 12,000 pounds or less and purchased by a
124 farmer for exclusive use in agricultural production or to
125 transport farm products from his or her farm to the place where
126 the farmer transfers ownership of the farm product to another.
127 This exemption is not forfeited by using a trailer to transport
128 the farmer's farm equipment. The exemption provided under this
129 paragraph does not apply to the lease or rental of a trailer.

130 (c) ~~However, this exemption shall~~ The exemptions provided

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131 in paragraphs (a) and (b) may not be allowed unless the
132 purchaser, renter, or lessee signs a certificate stating that
133 the farm equipment is to be used exclusively ~~on a farm or in a~~
134 ~~forest for agricultural production or for fire prevention and~~
135 ~~suppression,~~ as required by this subsection. Possession by a
136 seller, lessor, or other dealer of a written certification by
137 the purchaser, renter, or lessee certifying the purchaser's,
138 renter's, or lessee's entitlement to an exemption permitted by
139 this subsection relieves the seller from the responsibility of
140 collecting the tax on the nontaxable amounts, and the department
141 shall look solely to the purchaser for recovery of such tax if
142 it determines that the purchaser was not entitled to the
143 exemption.

144 (5) EXEMPTIONS; ACCOUNT OF USE.—

145 (a) *Items in agricultural use and certain nets.*—There are
146 exempt from the tax imposed by this chapter nets designed and
147 used exclusively by commercial fisheries; disinfectants,
148 fertilizers, insecticides, pesticides, herbicides, fungicides,
149 and weed killers used for application on crops or groves,
150 including commercial nurseries and home vegetable gardens, used
151 in dairy barns or on poultry farms for the purpose of protecting
152 poultry or livestock, or used directly on poultry or livestock;
153 portable containers or movable receptacles in which portable
154 containers are placed, used for processing farm products; field
155 and garden seeds, including flower seeds; nursery stock,
156 seedlings, cuttings, or other propagative material purchased for
157 growing stock; seeds, seedlings, cuttings, and plants used to
158 produce food for human consumption; cloth, plastic, and other

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159 similar materials used for shade, mulch, or protection from
160 frost or insects on a farm; stakes used by a farmer to support
161 plants during agricultural production; generators used on
162 poultry farms; and liquefied petroleum gas or other fuel used to
163 heat a structure in which started pullets or broilers are
164 raised; however, such exemption shall not be allowed unless the
165 purchaser or lessee signs a certificate stating that the item to
166 be exempted is for the exclusive use designated herein. Also
167 exempt are cellophane wrappers, glue for tin and glass
168 (apiarists), mailing cases for honey, shipping cases, window
169 cartons, and baling wire and twine used for baling hay, when
170 used by a farmer to contain, produce, or process an agricultural
171 commodity.

172 Section 4. Section 373.4591, Florida Statutes, is amended
173 to read:

174 373.4591 Improvements on private agricultural lands.—The
175 Legislature encourages public-private partnerships to accomplish
176 water storage and water quality improvements on private
177 agricultural lands. When an agreement is entered into between a
178 water management district or the department and a private
179 landowner to establish such a partnership, a baseline condition
180 determining the extent of wetlands and other surface waters on
181 the property shall be established and documented in the
182 agreement before improvements are constructed. When the Florida
183 Department of Agriculture and Consumer Services and a landowner
184 agree to a plan to implement best management practices pursuant
185 to s. 403.067(7)(c), a baseline condition determining the extent
186 of wetlands and other surface waters on the property may be

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187 established at the option and expense of the landowner and
188 documented in the best management practice implementation
189 agreement before improvements are constructed. The determination
190 for the baseline condition shall be conducted using the methods
191 set forth in the rules adopted pursuant to s. 373.421. The
192 baseline condition documented in the agreement shall be
193 considered the extent of wetlands and other surface waters on
194 the property for the purpose of regulation under this chapter
195 for the duration of the agreement and after its expiration.

196 Section 5. This act shall take effect July 1, 2014.
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199

200 -----
201 **T I T L E A M E N D M E N T**

202 Remove everything before the enacting clause and insert:

203
204 A bill to be entitled

205
206 An act relating to agriculture; amending s. 193.461,
207 F.S.; authorizing a property appraiser to grant an
208 agricultural classification after the March 1
209 application deadline upon a showing of extenuating
210 circumstances; providing that participation in certain
211 dispersed water storage programs does not change a
212 land's agricultural classification for assessment
213 purposes; amending s. 212.02, F.S.; redefining the

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214 term "agricultural production" to include storage of
215 raw products on the farm; amending s. 212.08, F.S.;
216 expanding the exemption for certain farm equipment
217 from the sales and use tax imposed under ch. 212,
218 F.S., to include repairs of such equipment and certain
219 trailers; expanding the exemption for items in
220 agricultural use from the sale and use tax imposed
221 under ch. 212, F.S., to include stakes used to support
222 plants during agricultural production; amending s.
223 373.4591, F.S.; authorizing agricultural landowners to
224 establish baseline wetland and surface water
225 conditions before implementing certain best management
226 practice implementation agreements; providing an
227 effective date.