

SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

BILL: SB 234

SPONSOR: Senators Posey and Fasano

SUBJECT: Sales Tax/Ostrich Feed

DATE: March 4, 2004 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Weidenbenner/James	Poole	AG	Favorable
2.	_____	_____	FT	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

I. Summary:

This bill removes the sales tax exemption for ostrich feed sales.

This bill substantially amends section 212.08 of the Florida Statutes.

II. Present Situation:

Since 1992, ostrich feed sales have been exempt from sales tax as a miscellaneous exemption under paragraph (d) of subsection (7) of section 212.08, F.S. The initial purpose of the exemption was to help a fledgling industry.

III. Effect of Proposed Changes:

Section 1. Removes the sales tax exemption for ostrich feed.

Section 2. Provides that this act shall take effect July 1, 2004.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Economic Impact and Fiscal Note:

A. Tax/Fee Issues:

It is estimated that the amount of sales tax revenue that will be generated because of this act is insignificant.

B. Private Sector Impact:

The private sector will incur some additional expenses in the amount of sales tax paid on ostrich feed purchases.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Amendments:

None.

This Senate staff analysis does not reflect the intent or official position of the bill's sponsor or the Florida Senate.
