Florida Senate - 2004

Bill No. <u>SB 16-A</u>

Barcode 885676

CHAMBER ACTION Senate House 1 WD 12/14/2004 11:08 AM 2 3 4 5 б 7 8 9 10 The Committee on Agriculture (Smith) recommended the following 11 12 amendment: 13 Senate Amendment (with title amendment) 14 On page 3, between lines 21 and 22, 15 16 17 insert: 18 Section 5. Paragraph (a) of subsection (5) of section 19 212.08, Florida Statutes, is amended to read: 20 212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions. -- The sale at retail, 21 22 the rental, the use, the consumption, the distribution, and 23 the storage to be used or consumed in this state of the 24 following are hereby specifically exempt from the tax imposed 25 by this chapter. (5) EXEMPTIONS; ACCOUNT OF USE. --26 27 (a) Items in agricultural use and certain nets.--There 28 are exempt from the tax imposed by this chapter nets designed and used exclusively by commercial fisheries; disinfectants, 29 30 fertilizers, insecticides, pesticides, herbicides, fungicides, 31 and weed killers used for application on crops or groves, 1 12:18 PM 12/13/04 s0016Ac-ag14-j03

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1 including commercial nurseries and home vegetable gardens, used in dairy barns or on poultry farms for the purpose of 2 protecting poultry or livestock, or used directly on poultry 3 4 or livestock; portable containers or movable receptacles in which portable containers are placed, used for processing farm 5 products; field and garden seeds, including flower seeds; 6 7 nursery stock, seedlings, cuttings, or other propagative material purchased for growing stock; seeds, seedlings, 8 cuttings, and plants used to produce food for human 9 10 consumption; cloth, plastic, and other similar materials used 11 for shade, mulch, or protection from frost or insects on a farm; generators used on poultry farms; and liquefied 12 13 petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised or horticultural 14 15 products are grown; however, such exemption shall not be allowed unless the purchaser or lessee signs a certificate 16 stating that the item to be exempted is for the exclusive use 17 designated herein. Also exempt are cellophane wrappers, glue 18 19 for tin and glass (apiarists), mailing cases for honey, 20 shipping cases, window cartons, and baling wire and twine used 21 for baling hay, when used by a farmer to contain, produce, or 22 process an agricultural commodity. 23 24 (Redesignate subsequent sections.) 25 26 27 28 And the title is amended as follows: 29 On page 1, line 20, after the semicolon, 30 31 insert: 2 12:18 PM 12/13/04 s0016Ac-ag14-j03

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1	ame	nding s. 212.0	08, F.S.; exempting f:	rom	
2	tax	ation generato	ors used on farms, in	addition	
3	to	the tax exempt	tion provided for gene	erators	
4	use	d on poultry i	farms; exempting from	taxation	
5	liq	uefied petrole	eum gas and other fue	l used to	
6	hea	t a structure	in which horticultura	al	
7	pro	ducts are grow	wn, in addition to the	e tax	
8	exe	mption provide	ed for gas and fuel u	sed to	
9	hea	heat a structure in which started pullets or			
10	bro	ilers are rais	sed;		
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