## Florida Senate - 2005

Bill No. <u>SB 56</u>

## Barcode 291208

	CHAMBER ACTION <u>Senate</u> <u>House</u>
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11	The Committee on Government Efficiency Appropriations
12	(Campbell) recommended the following amendment:
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14	Senate Amendment (with title amendment)
15	On page 43, between lines 7 & 8,
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17	insert:
18	Section 7. Subsection (3) of section 212.08, Florida
19	Statutes, is amended to read:
20	(3) EXEMPTIONS <del>, PARTIAL</del> ; CERTAIN FARM
21	EQUIPMENTThere shall be <u>exempt from the tax imposed by this</u>
22	<u>chapter</u> taxable at the rate of 2.5 percent the sale, rental,
23	lease, use, consumption, or storage for use in this state of
24	self-propelled, power-drawn, or power-driven farm equipment
25	used exclusively on a farm or in a forest in the agricultural
26	production of crops or products as produced by those
27	agricultural industries included in s. 570.02(1), or for fire
28	prevention and suppression work with respect to such crops or
29	products. Harvesting may not be construed to include
30	processing activities. This exemption is not forfeited by
31	moving farm equipment between farms or forests. However, this 1
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COMMITTEE AMENDMENT

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1	exemption shall not be allowed unless the purchaser, renter,
2	or lessee signs a certificate stating that the farm equipment
3	is to be used exclusively on a farm or in a forest for
4	agricultural production or for fire prevention and
5	suppression, as required by this subsection. Possession by a
6	seller, lessor, or other dealer of a written certification by
7	the purchaser, renter, or lessee certifying the purchaser's,
8	renter's, or lessee's entitlement to an exemption permitted by
9	this subsection relieves the seller from the responsibility of
10	collecting the tax on the nontaxable amounts, and the
11	department shall look solely to the purchaser for recovery of
12	such tax if it determines that the purchaser was not entitled
13	to the exemption.
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16	======= TITLE AMENDMENT=========
17	And the title is amended as follows:
18	On page 2, line 10, after the second semicolon ";"
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20	insert:
21	providing an exemption for certain farm
22	equipment;
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