



156972

LEGISLATIVE ACTION

| Senate     | . | House |
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| Comm: RCS  | . |       |
| 04/24/2014 | . |       |
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The Committee on Appropriations (Galvano) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 107 - 215

and insert:

Section 2. Subsection (3) of section 212.08, Florida Statutes, is amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following



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11 are hereby specifically exempt from the tax imposed by this  
12 chapter.

13 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—A ~~There shall be no~~  
14 ~~tax may not be imposed~~ on the sale, rental, lease, use,  
15 consumption, or storage for use in this state of power farm  
16 equipment or irrigation equipment used exclusively on a farm or  
17 in a forest in the agricultural production of crops or products  
18 as produced by those agricultural industries included in s.  
19 570.02(1), or for fire prevention and suppression work with  
20 respect to such crops or products. This exemption also applies  
21 to replacement parts and accessories for irrigation equipment  
22 and repairs to irrigation equipment. Harvesting may not be  
23 construed to include processing activities. This exemption is  
24 not forfeited by moving farm equipment between farms or forests.  
25 However, this exemption shall not be allowed unless the  
26 purchaser, renter, or lessee signs a certificate stating that  
27 the farm equipment is to be used exclusively on a farm or in a  
28 forest for agricultural production or for fire prevention and  
29 suppression, as required by this subsection. Possession by a  
30 seller, lessor, or other dealer of a written certification by  
31 the purchaser, renter, or lessee certifying the purchaser's,  
32 renter's, or lessee's entitlement to an exemption permitted by  
33 this subsection relieves the seller from the responsibility of  
34 collecting the tax on the nontaxable amounts, and the department  
35 shall look solely to the purchaser for recovery of such tax if  
36 it determines that the purchaser was not entitled to the  
37 exemption.

38 Section 3. Section 373.4591, Florida Statutes, is amended  
39 to read:



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40           373.4591 Improvements on private agricultural lands.—The  
41 Legislature encourages public-private partnerships to accomplish  
42 water storage and water quality improvements on private  
43 agricultural lands. When an agreement is entered into between a  
44 water management district or the department and a private  
45 landowner to establish such a partnership, a baseline condition  
46 determining the extent of wetlands and other surface waters on  
47 the property shall be established and documented in the  
48 agreement before improvements are constructed. When an agreement  
49 is entered into between the Department of Agriculture and  
50 Consumer Services and a private landowner to implement best  
51 management practices pursuant to s. 403.067(7)(c), a baseline  
52 condition determining the extent of wetlands and other surface  
53 waters on the property may be established at the option and  
54 expense of the private landowner and documented in the agreement  
55 before improvements are constructed. The Department of  
56 Agriculture and Consumer Services shall submit the landowner's  
57 proposed baseline condition documentation to the lead agency for  
58 review and approval, and the agency shall make every effort to  
59 complete the review within 45 days. The Department of  
60 Agriculture and Consumer Services, the department, and the water  
61 management districts shall coordinate on a process for reviewing  
62 such requests. The determination

63  
64 ===== T I T L E   A M E N D M E N T =====

65 And the title is amended as follows:

66           Delete lines 9 - 22

67 and insert:

68           amending s. 212.08, F.S.; expanding the exemption for



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69 certain farm equipment from the sales and use tax  
70 imposed under ch. 212, F.S., to include irrigation  
71 equipment, replacement parts and accessories for  
72 irrigation equipment, and repairs of irrigation  
73 equipment; amending s. 373.4591, F.S.; authorizing  
74 agricultural landowners to establish baseline wetland  
75 and surface water conditions before implementing  
76 certain best management practice implementation  
77 agreements; requiring establishment of a process for  
78 review of proposed baseline condition determinations;  
79 providing an