



312276

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/02/2014	.	
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	.	

Appropriations Subcommittee on Finance and Tax (Ring)
recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (a) of subsection (3) and subsection
(7) of section 193.461, Florida Statutes, are amended to read:

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

(3) (a) ~~No~~ Lands may not ~~shall~~ be classified as agricultural



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10 lands unless a return is filed on or before March 1 of each
11 year. The property appraiser, before so classifying such lands,
12 may require the taxpayer or the taxpayer's representative to
13 furnish the property appraiser such information as may
14 reasonably be required to establish that such lands were
15 actually used for a bona fide agricultural purpose. Failure to
16 make timely application by March 1 shall constitute a waiver for
17 1 year of the privilege herein granted for agricultural
18 assessment. However, an applicant who is qualified to receive an
19 agricultural classification who fails to file an application by
20 March 1 must ~~may~~ file an application for the classification with
21 the property appraiser within 25 days after the property
22 appraiser mails the notices required under s. 194.011(1). Upon
23 receipt of sufficient evidence, as determined by the property
24 appraiser, demonstrating that the applicant was unable to apply
25 for the classification in a timely manner or otherwise
26 demonstrating extenuating circumstances judged by the property
27 appraiser to warrant granting the classification, the property
28 appraiser may grant the classification. If the applicant fails
29 to produce sufficient evidence demonstrating that the applicant
30 was unable to apply for the classification in a timely manner or
31 otherwise demonstrating extenuating circumstances as judged by
32 the property appraiser, the applicant ~~and~~ may file, pursuant to
33 s. 194.011(3), a petition with the value adjustment board
34 requesting that the classification be granted. The petition may
35 be filed at any time during the taxable year on or before the
36 25th day following the mailing of the notice by the property
37 appraiser as provided in s. 194.011(1). Notwithstanding ~~the~~
38 ~~provisions of~~ s. 194.013, the applicant must pay a nonrefundable



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39 fee of \$15 upon filing the petition. Upon reviewing the
40 petition, if the person is qualified to receive the
41 classification and demonstrates particular extenuating
42 circumstances judged by the ~~property appraiser or the~~ value
43 adjustment board to warrant granting the classification, ~~the~~
44 ~~property appraiser or~~ the value adjustment board may grant the
45 classification for the current year. The owner of land that was
46 classified agricultural in the previous year and whose ownership
47 or use has not changed may reapply on a short form as provided
48 by the department. The lessee of property may make original
49 application or reapply using the short form if the lease, or an
50 affidavit executed by the owner, provides that the lessee is
51 empowered to make application for the agricultural
52 classification on behalf of the owner and a copy of the lease or
53 affidavit accompanies the application. A county may, at the
54 request of the property appraiser and by a majority vote of its
55 governing body, waive the requirement that an annual application
56 or statement be made for classification of property within the
57 county after an initial application is made and the
58 classification granted by the property appraiser. Such waiver
59 may be revoked by a majority vote of the governing body of the
60 county.

61 (7) (a) Lands classified for assessment purposes as
62 agricultural lands which are taken out of production by a ~~any~~
63 state or federal eradication or quarantine program shall
64 continue to be classified as agricultural lands for the duration
65 of such program or successor programs. Lands under these
66 programs which are converted to fallow~~r~~ or otherwise nonincome-
67 producing uses shall continue to be classified as agricultural



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68 lands and shall be assessed at a de minimis value of up to no
69 ~~more than~~ \$50 per acre, on a single year assessment methodology;
70 however, lands converted to other income-producing agricultural
71 uses permissible under such programs shall be assessed pursuant
72 to this section. Land under a mandated eradication or quarantine
73 program which is diverted from an agricultural to a
74 nonagricultural use shall be assessed under s. 193.011.

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

85 Section 2. Subsections (29) and (32) of section 212.02,
86 Florida Statutes, are amended to read:

87 212.02 Definitions.—The following terms and phrases when
88 used in this chapter have the meanings ascribed to them in this
89 section, except where the context clearly indicates a different
90 meaning:

91 (29) "Livestock" includes all animals of the equine,
92 bovine, or swine class, including goats, sheep, mules, horses,
93 hogs, cattle, ostriches, and other grazing animals raised for
94 commercial purposes. The term "livestock" shall also include
95 all aquaculture species that are certified under chapter 597 and
96 ~~include fish~~ raised for commercial purposes.



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

105 Section 3. Subsection (3) and paragraph (a) of subsection
106 (5) of section 212.08, Florida Statutes, are amended to read:

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

113 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

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

125 (b) A tax may not be imposed on that portion of the sales



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126 price below \$20,000 for a trailer weighing 12,000 pounds or less
127 and purchased by a farmer for exclusive use in agricultural
128 production or to transport farm products from his or her farm to
129 the place where the farmer transfers ownership of the farm
130 products to another. This exemption is not forfeited by using a
131 trailer to transport the farmer's farm equipment. The exemption
132 provided under this paragraph does not apply to the lease or
133 rental of a trailer.

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

148 (5) EXEMPTIONS; ACCOUNT OF USE.—

149 (a) *Items in agricultural use and certain nets.*—~~A There are~~
150 ~~exempt from the tax~~ may not be imposed on ~~by this chapter~~ nets
151 designed and used exclusively by commercial fisheries;
152 disinfectants, fertilizers, insecticides, pesticides,
153 herbicides, fungicides, and weed killers used for application on
154 crops or groves, including commercial nurseries and home



155 vegetable gardens, used in dairy barns or on poultry farms for
156 the purpose of protecting poultry or livestock, or used directly
157 on poultry or livestock; portable containers or movable
158 receptacles in which portable containers are placed, used for
159 processing farm products; field and garden seeds, including
160 flower seeds; nursery stock, seedlings, cuttings, or other
161 propagative material purchased for growing stock; seeds,
162 seedlings, cuttings, and plants used to produce food for human
163 consumption; cloth, plastic, and other similar materials used
164 for shade, mulch, or protection from frost or insects on a farm;
165 stakes used by a farmer to support plants during agricultural
166 production; generators used on poultry farms; and liquefied
167 petroleum gas or other fuel used to heat a structure in which
168 started pullets or broilers are raised; however, such exemption
169 is shall not ~~be~~ allowed unless the purchaser or lessee signs a
170 certificate stating that the item to be exempted is for the
171 exclusive use designated herein. Also exempt are cellophane
172 wrappers, glue for tin and glass (apiarists), mailing cases for
173 honey, shipping cases, window cartons, and baling wire and twine
174 used for baling hay, when used by a farmer to contain, produce,
175 or process an agricultural commodity.

176 Section 4. Section 373.4591, Florida Statutes, is amended
177 to read:

178 373.4591 Improvements on private agricultural lands.—The
179 Legislature encourages public-private partnerships to accomplish
180 water storage and water quality improvements on private
181 agricultural lands. When an agreement is entered into between a
182 water management district or the department and a private
183 landowner to establish such a partnership, a baseline condition



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184 determining the extent of wetlands and other surface waters on
185 the property shall be established and documented in the
186 agreement before improvements are constructed. When the
187 Department of Agriculture and Consumer Services and a landowner
188 agree to a plan to implement best management practices pursuant
189 to s. 403.067(7)(c), a baseline condition determining the extent
190 of wetlands and other surface waters on the property may be
191 established at the option and expense of the landowner and
192 documented in the best management practice implementation
193 agreement before improvements are constructed. The determination
194 for the baseline condition shall be conducted using the methods
195 set forth in the rules adopted pursuant to s. 373.421. The
196 baseline condition documented in the agreement shall be
197 considered the extent of wetlands and other surface waters on
198 the property for the purpose of regulation under this chapter
199 for the duration of the agreement and after its expiration.

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

201
202 ===== T I T L E A M E N D M E N T =====

203 And the title is amended as follows:

204 Delete everything before the enacting clause
205 and insert:

206 A bill to be entitled
207 An act relating to agriculture; amending s. 193.461,
208 F.S.; authorizing a property appraiser to grant an
209 agricultural classification after the application
210 deadline upon a showing of extenuating circumstances;
211 providing that participation in certain dispersed
212 water storage programs does not change a land's



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213 agricultural classification for assessment purposes;
214 amending s. 212.02, F.S.; redefining the terms
215 "livestock" and "agricultural production"; amending s.
216 212.08, F.S.; expanding the exemption for certain farm
217 equipment from the sales and use tax imposed under ch.
218 212, F.S., to include irrigation equipment, repairs of
219 farm equipment and irrigation equipment, and certain
220 trailers; expanding the exemption for items in
221 agricultural use from the sale and use tax imposed
222 under ch. 212, F.S., to include stakes used to support
223 plants during agricultural production; amending s.
224 373.4591, F.S.; authorizing agricultural landowners to
225 establish baseline wetland and surface water
226 conditions before implementing certain best management
227 practice implementation agreements; providing an
228 effective date.