



324694

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/08/2014	.	
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The Committee on Community Affairs (Simpson) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Subsection (7) of section 193.461, Florida
Statutes, is amended to read:

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

(7) (a) Lands classified for assessment purposes as
agricultural lands which are taken out of production by a any



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11 state or federal eradication or quarantine program shall
12 continue to be classified as agricultural lands for the duration
13 of such program or successor programs. Lands under these
14 programs which are converted to fallow⁷ or otherwise nonincome-
15 producing uses shall continue to be classified as agricultural
16 lands and shall be assessed at a de minimis value of up to ~~no~~
17 ~~more than~~ \$50 per acre, on a single year assessment methodology;
18 however, lands converted to other income-producing agricultural
19 uses permissible under such programs shall be assessed pursuant
20 to this section. Land under a mandated eradication or quarantine
21 program which is diverted from an agricultural to a
22 nonagricultural use shall be assessed under s. 193.011.

23 (b) Lands classified for assessment purposes as
24 agricultural lands which participate in a dispersed water
25 storage program pursuant to a contract with the Department of
26 Environmental Protection or a water management district which
27 requires flooding of land shall continue to be classified as
28 agricultural lands for the duration of the inclusion of the
29 lands in such program or successor programs and shall be
30 assessed at a de minimis value, on a single year assessment
31 methodology.

32 Section 2. Subsection (32) of section 212.02, Florida
33 Statutes, is amended to read:

34 212.02 Definitions.—The following terms and phrases when
35 used in this chapter have the meanings ascribed to them in this
36 section, except where the context clearly indicates a different
37 meaning:

38 (32) "Agricultural production" means the production of
39 plants and animals useful to humans, including the preparation,



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40 planting, cultivating, ~~or~~ harvesting, or storage of these
41 products or any other practices necessary to accomplish
42 production through the harvest and storage phase, and includes
43 aquaculture, horticulture, floriculture, viticulture, forestry,
44 dairy, livestock, poultry, bees, and any and all forms of farm
45 products and farm production.

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

48 212.08 Sales, rental, use, consumption, distribution, and
49 storage tax; specified exemptions.—The sale at retail, the
50 rental, the use, the consumption, the distribution, and the
51 storage to be used or consumed in this state of the following
52 are hereby specifically exempt from the tax imposed by this
53 chapter.

54 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—There shall be no
55 tax on the sale, rental, lease, use, consumption, repair, or
56 storage for use in this state of power farm equipment and
57 irrigation equipment, including replacement parts and
58 accessories for such equipment, which are used exclusively on a
59 farm or in a forest in the agricultural production of crops or
60 products as produced by those agricultural industries included
61 in s. 570.02(1), or for fire prevention and suppression work
62 with respect to such crops or products. Trailers used in
63 agricultural production and the transportation of farm products
64 from the farm to the first point of sale are also exempt from
65 such tax. Harvesting may not be construed to include processing
66 activities. This exemption is not forfeited by moving farm
67 equipment between farms or forests. However, this exemption may
68 ~~shall~~ not be allowed unless the purchaser, renter, or lessee



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69 signs a certificate stating that the farm equipment is to be
70 used exclusively on a farm or in a forest for agricultural
71 production or for fire prevention and suppression, as required
72 by this subsection. Possession by a seller, lessor, or other
73 dealer of a written certification by the purchaser, renter, or
74 lessee certifying the purchaser's, renter's, or lessee's
75 entitlement to an exemption permitted by this subsection
76 relieves the seller from the responsibility of collecting the
77 tax on the nontaxable amounts, and the department shall look
78 solely to the purchaser for recovery of such tax if it
79 determines that the purchaser was not entitled to the exemption.

80 Section 4. This act shall take effect July 1, 2014.

81
82 ===== T I T L E A M E N D M E N T =====

83 And the title is amended as follows:

84 Delete everything before the enacting clause
85 and insert:

86 A bill to be entitled
87 An act relating to agriculture; amending s. 193.461,
88 F.S.; providing that participation in certain
89 dispersed water storage programs does not change a
90 land's agricultural classification for assessment
91 purposes; amending s. 212.02, F.S.; redefining the
92 term "agricultural production" to include storage;
93 amending s. 212.08, F.S.; expanding the exemption for
94 certain farm equipment from the sales and use tax
95 imposed under ch. 212, F.S., to include repairs of
96 such equipment and trailers that are used for certain
97 purposes; providing an effective date.