Senator Simpson moved the following:

Senate Amendment (with title amendment)

Between lines 287 and 288
insert:
Section 3. 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 are hereby specifically exempt from the tax imposed by this
chapter.

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

------------- T I T L E A M E N D M E N T ---------------

And the title is amended as follows:
Between lines 11 and 12 
insert:

amending s. 212.08, F.S.; expanding the exemption for certain farm equipment from the sales and use tax imposed under ch. 212, F.S., to include irrigation equipment, replacement parts and accessories for irrigation equipment, and repairs of irrigation equipment;