

By Senator Stargel

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1 A bill to be entitled
2 An act relating to agricultural tax exemptions;
3 amending s. 212.02, F.S.; redefining the terms
4 "livestock" and "agricultural production"; amending s.
5 212.08, F.S.; revising the sales and use tax exemption
6 for certain farm equipment to exempt from the tax
7 irrigation equipment, repairs of farm equipment and
8 irrigation equipment, and certain trailers; revising
9 the sales and use tax exemption for items in
10 agricultural use to exempt from the tax stakes used to
11 support plants during agricultural production;
12 providing an effective date.

13
14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. Subsections (29) and (32) of section 212.02,
17 Florida Statutes, are amended to read:

18 212.02 Definitions.—The following terms and phrases when
19 used in this chapter have the meanings ascribed to them in this
20 section, except where the context clearly indicates a different
21 meaning:

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

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

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30 planting, cultivating, or harvesting of these products or any
31 other practices necessary to accomplish production through the
32 harvest phase, including storage of raw products on the farm.
33 The term ~~and~~ includes aquaculture, horticulture, floriculture,
34 viticulture, forestry, dairy, livestock, poultry, bees, and any
35 and all forms of farm products and farm production.

36 Section 2. Subsection (3) and paragraph (a) of subsection
37 (5) of section 212.08, Florida Statutes, are amended to read:

38 212.08 Sales, rental, use, consumption, distribution, and
39 storage tax; specified exemptions.—The sale at retail, the
40 rental, the use, the consumption, the distribution, and the
41 storage to be used or consumed in this state of the following
42 are hereby specifically exempt from the tax imposed by this
43 chapter.

44 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

45 (a) The ~~There shall be no tax~~ may not be imposed on the
46 sale, rental, lease, use, consumption, repair, or storage for
47 use in this state of power farm equipment or irrigation
48 equipment, including replacement parts and accessories for power
49 farm equipment or irrigation equipment, which are used
50 exclusively on a farm or in a forest in the agricultural
51 production of crops or products ~~as~~ produced by those
52 agricultural industries included in s. 570.02(1), or for fire
53 prevention and suppression work with respect to such crops or
54 products. Harvesting may not be construed to include processing
55 activities. This exemption is not forfeited by moving farm
56 equipment between farms or forests.

57 (b) The tax may not be imposed on that portion of the sales
58 price below \$20,000 for a trailer weighing 12,000 pounds or less

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59 and purchased by a farmer for exclusive use in agricultural
 60 production or to transport farm products from his or her farm to
 61 the place where the farmer transfers ownership of the farm
 62 products to another. This exemption is not forfeited by using a
 63 trailer to transport the farmer's farm equipment. The exemption
 64 provided under this paragraph does not apply to the lease or
 65 rental of a trailer.

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

80 (5) EXEMPTIONS; ACCOUNT OF USE.—

81 (a) *Items in agricultural use and certain nets.* ~~There are~~
 82 ~~exempt from~~ The tax may not be imposed on by this chapter ~~nets~~
 83 ~~designed and used exclusively by commercial fisheries;~~
 84 ~~disinfectants, fertilizers, insecticides, pesticides,~~
 85 ~~herbicides, fungicides, and weed killers used for application on~~
 86 ~~crops or groves, including commercial nurseries and home~~
 87 ~~vegetable gardens, used in dairy barns or on poultry farms for~~

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88 the purpose of protecting poultry or livestock, or used directly
89 on poultry or livestock; portable containers or movable
90 receptacles in which portable containers are placed, used for
91 processing farm products; field and garden seeds, including
92 flower seeds; nursery stock, seedlings, cuttings, or other
93 propagative material purchased for growing stock; seeds,
94 seedlings, cuttings, and plants used to produce food for human
95 consumption; cloth, plastic, and other similar materials used
96 for shade, mulch, or protection from frost or insects on a farm;
97 stakes used by a farmer to support plants during agricultural
98 production; generators used on poultry farms; and liquefied
99 petroleum gas or other fuel used to heat a structure in which
100 started pullets or broilers are raised; however, such exemption
101 is ~~shall~~ not ~~be~~ allowed unless the purchaser or lessee signs a
102 certificate stating that the item to be exempted is for the
103 exclusive use designated herein. Also exempt are cellophane
104 wrappers, glue for tin and glass (apiarists), mailing cases for
105 honey, shipping cases, window cartons, and baling wire and twine
106 used for baling hay, when used by a farmer to contain, produce,
107 or process an agricultural commodity.

108 Section 3. This act shall take effect July 1, 2015.