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Proposed Committee Substitute by the Committee on Appropriations (Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to agricultural practices; amending s. 212.08, F.S.; increasing the portion of the sales price for certain farm trailers that is exempt from the sales and use tax; exempting certain animal and aquaculture health products, fencing materials, and oxygen products from sales, rental, use, consumption, distribution, and storage taxes; amending s. 320.08, F.S.; revising the circumstances under which truck tractors used in certain forestry-related activities are eligible for a specified license plate fee; revising the circumstances under which a truck tractor or heavy truck engaged in transporting certain agricultural or horticultural products is eligible for a restricted license plate for a fee; amending s. 487.041, F.S.; deleting a requirement that registrants pay a supplemental fee for pesticides that contain an active ingredient for which the United States Environmental Protection Agency has established a food tolerance limit; conforming provisions to changes made by the act; deleting obsolete provisions; amending s. 801.011, F.S.; deleting an obsolete provision; making technical changes; providing effective dates.

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

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Section 1. Paragraph (b) of subsection (3) and paragraph



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(a) of subsection (5) of section 212.08, Florida Statutes, are 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.—
- (b) The tax may not be imposed on that portion of the sales price below \$25,000 \$20,000 for a trailer weighing 12,000 pounds or less and purchased by a farmer for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm products to another. This exemption is not forfeited by using a trailer to transport the farmer's farm equipment. The exemption provided under this paragraph does not apply to the lease or rental of a trailer.
 - (5) EXEMPTIONS; ACCOUNT OF USE.-
- (a) Items in agricultural use and certain nets.—There are exempt from the tax imposed by this chapter nets designed and used exclusively by commercial fisheries; disinfectants, fertilizers, insecticides, pesticides, herbicides, fungicides, and weed killers used for application on crops or groves, including commercial nurseries and home vegetable gardens, used in dairy barns or on poultry farms for the purpose of protecting poultry or livestock, or used directly on poultry or livestock; animal health products that are administered to, applied to, or consumed by livestock or poultry to alleviate pain or to cure or



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prevent sickness, disease, or suffering, including, but not limited to, antiseptics, absorbent cotton, gauze for bandages, lotions, vaccines, vitamins, and worm remedies; aquaculture health products that are used by aquaculture producers, as defined in s. 597.0015, to prevent or treat fungi, bacteria, and parasitic diseases; portable containers or movable receptacles in which portable containers are placed, used for processing farm products; field and garden seeds, including flower seeds; nursery stock, seedlings, cuttings, or other propagative material purchased for growing stock; seeds, seedlings, cuttings, and plants used to produce food for human consumption; cloth, plastic, and other similar materials used for shade, mulch, or protection from frost or insects on a farm; hog wire and nylon mesh netting used on a farm for protection from predatory or destructive animals; barbed wire fencing, including gates and materials used to construct or repair such fencing, used on a beef or dairy cattle farm; stakes used by a farmer to support plants during agricultural production; generators used on poultry farms; compressed or liquefied oxygen used in aquaculture production; and liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised; however, such exemption is not allowed unless the purchaser or lessee signs a certificate stating that the item to be exempted is for the exclusive use designated herein. Also exempt are cellophane wrappers, glue for tin and glass (apiarists), mailing cases for honey, shipping cases, window cartons, and baling wire and twine used for baling hay, when used by a farmer to contain, produce, or process an agricultural commodity.



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Section 2. Paragraphs (m) and (n) of subsection (4) of section 320.08, Florida Statutes, are amended to read:

320.08 License taxes.—Except as otherwise provided herein, there are hereby levied and imposed annual license taxes for the operation of motor vehicles, mopeds, motorized bicycles as defined in s. 316.003(2), tri-vehicles as defined in s. 316.003, and mobile homes as defined in s. 320.01, which shall be paid to and collected by the department or its agent upon the registration or renewal of registration of the following:

- (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS VEHICLE WEIGHT.-
- (m) Notwithstanding the declared gross vehicle weight, a truck tractor used within this state a 150-mile radius of its home address is eligible for a license plate for a fee of \$324 flat if:
- 1. The truck tractor is used exclusively for hauling forestry products; or
- 2. The truck tractor is used primarily for the hauling of forestry products, and is also used for the hauling of associated forestry harvesting equipment used by the owner of the truck tractor.

Of the fee imposed by this paragraph, \$84 shall be deposited into the General Revenue Fund.

(n) A truck tractor or heavy truck, not operated as a forhire vehicle, which is engaged exclusively in transporting raw, unprocessed, and nonmanufactured agricultural or horticultural products within the state a 150-mile radius of its home address, is eligible for a restricted license plate for a fee of:



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- 1. If such vehicle's declared gross vehicle weight is less than 44,000 pounds, \$87.75 flat, of which \$22.75 shall be deposited into the General Revenue Fund.
- 2. If such vehicle's declared gross vehicle weight is 44,000 pounds or more and such vehicle only transports from the point of production to the point of primary manufacture; to the point of assembling the same; or to a shipping point of a rail, water, or motor transportation company, \$324 flat, of which \$84 shall be deposited into the General Revenue Fund.

Such not-for-hire truck tractors and heavy trucks used exclusively in transporting raw, unprocessed, and nonmanufactured agricultural or horticultural products may be incidentally used to haul farm implements and fertilizers delivered direct to the growers. The department may require any documentation deemed necessary to determine eligibility prior to issuance of this license plate. For the purpose of this paragraph, "not-for-hire" means the owner of the motor vehicle must also be the owner of the raw, unprocessed, and nonmanufactured agricultural or horticultural product, or the user of the farm implements and fertilizer being delivered.

Section 3. Paragraphs (d) through (j) of subsection (1) and subsection (2) of section 487.041, Florida Statutes, are amended to read:

487.041 Registration.-

(1)

(d) 1. Effective January 1, 2009, in addition to the fees assessed pursuant to paragraphs (b) and (c), for the purpose of defraying the expenses of the department for testing pesticides



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for food safety, each registrant shall pay a supplemental biennial registration fee for each registered brand of pesticide that contains an active ingredient for which the United States Environmental Protection Agency has established a food tolerance limit in 40 C.F.R. part 180. The department shall biennially publish by rule a list of the pesticide active ingredients for which a brand of pesticide is subject to the supplemental registration fee.

2. Each registration issued by the department to a registrant for a period beginning in an odd-numbered year shall be assessed a supplemental registration fee of \$630 per brand of pesticide that is subject to the fee pursuant to subparagraph 1. Each registration issued by the department to a registrant for a period beginning in an even-numbered year shall be assessed a supplemental registration fee of \$315 per brand of pesticide that is subject to the fee pursuant to subparagraph 1. The department shall retroactively assess the supplemental registration fee for each brand of pesticide that registered on or after January 1, 2009, and that is subject to the fee pursuant to subparagraph 1.

(d) (e) All revenues collected, less those costs determined by the department to be nonrecurring or one-time costs, shall be deferred over the 2-year registration period, deposited in the General Inspection Trust Fund, and used by the department in carrying out the provisions of this chapter. Revenues collected from the supplemental registration fee may also be used by the department for testing pesticides for food safety.

(e) (f) If the renewal of a brand of pesticide, including the special local need label and experimental use permit, is not



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filed by January 31 of the renewal year, an additional fee of \$25 per brand of pesticide shall be assessed per month and added to the original fee. This additional fee may not exceed \$250 per brand of pesticide. The additional fee must be paid by the registrant before the renewal certificate for the registration of the brand of pesticide is issued. The additional fee shall be deposited into the General Inspection Trust Fund.

- (f) (g) This subsection does not apply to distributors or retail dealers selling brands of pesticide if such brands of pesticide are registered by another person.
- (g) (h) All registration fees, including supplemental fees and late fees, are nonrefundable.
- (h) (i) For any currently registered pesticide product brand that undergoes labeling revisions during the registration period, the registrant shall submit to the department a copy of the revised labeling along with a cover letter detailing such revisions before the sale or distribution in this state of the product brand with the revised labeling. If the labeling revisions require notification of an amendment review by the United States Environmental Protection Agency, the registrant shall submit an additional copy of the labeling marked to identify those revisions.
- (i) (j) Effective January 1, 2013, All payments of any pesticide registration fees, including supplemental fees and late fees, shall be submitted electronically using the department's Internet website for registration of pesticide product brands.
- (2) The department shall adopt rules governing the procedures for the registration of a brand of pesticide and τ for



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the review of data submitted by an applicant for registration of the brand of pesticide, and for biennially publishing the list of active ingredients for which a brand of pesticide is subject to the supplemental registration fee pursuant to subparagraph $\frac{(1)}{(d)}$. The department shall determine whether the brand of pesticide should be registered, registered with conditions, or tested under field conditions in this state. The department shall determine whether each request for registration of a brand of pesticide meets the requirements of current state and federal law. The department, whenever it deems it necessary in the administration of this part, may require the manufacturer or registrant to submit the complete formula, quantities shipped into or manufactured in the state for distribution and sale, evidence of the efficacy and the safety of any pesticide, and other relevant data. The department may review and evaluate a registered pesticide if new information is made available that indicates that use of the pesticide has caused an unreasonable adverse effect on public health or the environment. Such review shall be conducted upon the request of the State Surgeon General in the event of an unreasonable adverse effect on public health or the Secretary of Environmental Protection in the event of an unreasonable adverse effect on the environment. Such review may result in modifications, revocation, cancellation, or suspension of the registration of a brand of pesticide. The department, for reasons of adulteration, misbranding, or other good cause, may refuse or revoke the registration of the brand of any pesticide after notice to the applicant or registrant giving the reason for the decision. The applicant may then request a hearing, pursuant to chapter 120, on the intention of the department to



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refuse or revoke registration, and, upon his or her failure to do so, the refusal or revocation shall become final without further procedure. The registration of a brand of pesticide may not be construed as a defense for the commission of any offense prohibited under this part.

Section 4. Effective October 1, 2017, subsection (5) of section 810.011, Florida Statutes, is amended to read:

810.011 Definitions.—As used in this chapter:

- (5) (a) "Posted land" is that land upon which:
- 1. Signs are placed not more than 500 feet apart along, and at each corner of, the boundaries of the land, upon which signs there appears prominently, in letters of not less than 2 inches in height, the words "no trespassing" and in addition thereto the name of the owner, lessee, or occupant of said land. Said signs shall be placed along the boundary line of posted land in a manner and in such position as to be clearly noticeable from outside the boundary line; or
- 2.a. Conspicuous no trespassing notice is painted on trees or posts on the property, provided that the notice is:
- (I) Painted in an international orange color and displaying the stenciled words "No Trespassing" in letters no less than 2 inches high and 1 inch wide either vertically or horizontally;
- (II) Placed so that the bottom of the painted notice is not less than 3 feet from the ground or more than 5 feet from the ground; and
- (III) Placed at locations that are readily visible to any person approaching the property and no more than 500 feet apart on agricultural land.
 - b. Beginning October 1, 2007, When a landowner uses the



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painted no trespassing posting to identify a "no trespassing" area, such those painted notices must shall be accompanied by signs complying with subparagraph 1. and placed conspicuously at all places where entry to the property is normally expected or known to occur.

(b) It is shall not be necessary to give notice by posting on any enclosed land or place not exceeding 5 acres in area on which there is a dwelling house in order to obtain the benefits of ss. 810.09 and 810.12 pertaining to trespass on enclosed lands.

Section 5. Except as otherwise expressly provided in this act, this act shall take effect July 1, 2017.