

By Senator Grimsley

26-01842-18

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1                   A bill to be entitled  
2       An act relating to sales and use tax exemptions for  
3       electric generators; amending s. 212.08, F.S.;  
4       revising the sales tax exemption for certain items in  
5       agricultural use to include generators used on all  
6       farms, rather than only on poultry farms; providing a  
7       sales tax exemption for the purchase of certain  
8       emergency electric energy equipment used at nursing  
9       homes and assisted living facilities; providing a  
10      requirement for the use of the electric energy;  
11      requiring purchasers of such equipment to provide  
12      dealers with a certain affidavit; providing a criminal  
13      penalty if a person furnishes a false affidavit;  
14      specifying a limit to the exemption; authorizing the  
15      Department of Revenue to adopt rules; providing an  
16      effective date.

17  
18 Be It Enacted by the Legislature of the State of Florida:

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20       Section 1. Paragraph (a) of subsection (5) of section  
21      212.08, Florida Statutes, is amended, and paragraph (t) is added  
22      to that subsection, to read:

23       212.08 Sales, rental, use, consumption, distribution, and  
24      storage tax; specified exemptions.—The sale at retail, the  
25      rental, the use, the consumption, the distribution, and the  
26      storage to be used or consumed in this state of the following  
27      are hereby specifically exempt from the tax imposed by this  
28      chapter.

29       (5) EXEMPTIONS; ACCOUNT OF USE.—

26-01842-18

20181592\_\_

30 (a) *Items in agricultural use and certain nets.*—There are  
31 exempt from the tax imposed by this chapter nets designed and  
32 used exclusively by commercial fisheries; disinfectants,  
33 fertilizers, insecticides, pesticides, herbicides, fungicides,  
34 and weed killers used for application on crops or groves,  
35 including commercial nurseries and home vegetable gardens, used  
36 in dairy barns or on poultry farms for the purpose of protecting  
37 poultry or livestock, or used directly on poultry or livestock;  
38 animal health products that are administered to, applied to, or  
39 consumed by livestock or poultry to alleviate pain or cure or  
40 prevent sickness, disease, or suffering, including, but not  
41 limited to, antiseptics, absorbent cotton, gauze for bandages,  
42 lotions, vaccines, vitamins, and worm remedies; aquaculture  
43 health products that are used by aquaculture producers, as  
44 defined in s. 597.0015, to prevent or treat fungi, bacteria, and  
45 parasitic diseases; portable containers or movable receptacles  
46 in which portable containers are placed, used for processing  
47 farm products; field and garden seeds, including flower seeds;  
48 nursery stock, seedlings, cuttings, or other propagative  
49 material purchased for growing stock; seeds, seedlings,  
50 cuttings, and plants used to produce food for human consumption;  
51 cloth, plastic, and other similar materials used for shade,  
52 mulch, or protection from frost or insects on a farm; stakes  
53 used by a farmer to support plants during agricultural  
54 production; generators used on ~~poultry~~ farms; and liquefied  
55 petroleum gas or other fuel used to heat a structure in which  
56 started pullets or broilers are raised; however, such exemption  
57 is not allowed unless the purchaser or lessee signs a  
58 certificate stating that the item to be exempted is for the

26-01842-18

20181592\_\_

59 exclusive use designated herein. Also exempt are cellophane  
60 wrappers, glue for tin and glass (apiarists), mailing cases for  
61 honey, shipping cases, window cartons, and baling wire and twine  
62 used for baling hay, when used by a farmer to contain, produce,  
63 or process an agricultural commodity.

64 (t) Equipment used to generate emergency electric energy.-

65 1. The purchase of any equipment that uses natural gas or  
66 liquefied petroleum gas to generate emergency electric energy at  
67 nursing homes and assisted living facilities is exempt from the  
68 tax imposed by this chapter. The electric energy that is  
69 generated must be used at the facility and meet the fuel needs  
70 for emergency generation for that size and class of facility.

71 2. The purchaser of the emergency electric equipment must  
72 provide the dealer with an affidavit certifying that the  
73 equipment will only be used as set forth in subparagraph 1. A  
74 person furnishing a false affidavit to the dealer is subject to  
75 the penalty set forth in s. 212.085 and as otherwise provided by  
76 law.

77 3. The exemption is limited to a maximum of \$30,000 for the  
78 purchase of equipment for any one facility.

79 4. The department may adopt rules to administer this  
80 exemption.

81 Section 2. This act shall take effect July 1, 2018.