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576-03427-18

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

A bill to be entitled

An act relating to agricultural recovery; providing a short title; amending s. 193.461, F.S.; specifying the methodology for the assessment of certain structures in horticultural production; specifying, subject to certain conditions, that land classified as agricultural remains classified as such for a specified period if such lands are not being used for agricultural production as a result of certain natural disasters; providing for retroactive application; amending s. 212.08, F.S.; creating a new exemption from the sales, rental, use, consumption, distribution, and storage tax for specified materials; specifying that such exemption is only available through a refund of previously paid taxes; specifying the effective date of the exemption; defining the term "building materials"; specifying the requirements for obtaining a refund on taxes paid; specifying a deadline for the submission of applications for such refunds; providing a penalty for filing a false affidavit; authorizing the department to adopt emergency rules; providing for future expiration of the emergency rulemaking authority; creating s. 252.3569, F.S.; providing legislative findings; establishing a state agricultural response team within the Department of Agriculture and Consumer Services; specifying the duties of the team; amending s.



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28 316.565, F.S.; revising the Governor's authority, to  
29 include agricultural products instead of only  
30 perishable food, in declaring an emergency relating to  
31 the transport of such products when there is a  
32 breakdown in the normal public transportation  
33 facilities necessary to move such products;  
34 authorizing the Department of Transportation to issue,  
35 and specified law enforcement officers to accept,  
36 electronic verification of permits during a declared  
37 state of emergency; providing that such permits are  
38 valid for up to a specified period of time, but no  
39 longer than the duration of the declared state of  
40 emergency or any extension thereof; requiring the  
41 Department of Transportation to consult with the  
42 Department of Agriculture and Consumer Services and  
43 stakeholders in the agricultural industry in  
44 implementing emergency transportation assistance for  
45 agricultural products; providing an appropriation;  
46 providing a directive to the Division of Law Revision  
47 and Information; providing an effective date.

48  
49 Be It Enacted by the Legislature of the State of Florida:

50  
51 Section 1. This act may be cited as the "Farmers and  
52 Ranchers Matter Act."

53 Section 2. Section 193.461, Florida Statutes, is amended to  
54 read:

55 193.461 Agricultural lands; classification and assessment;  
56 mandated eradication or quarantine program; natural disasters.-



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57 (1) The property appraiser shall, on an annual basis,  
58 classify for assessment purposes all lands within the county as  
59 either agricultural or nonagricultural.

60 (2) Any landowner whose land is denied agricultural  
61 classification by the property appraiser may appeal to the value  
62 adjustment board. The property appraiser shall notify the  
63 landowner in writing of the denial of agricultural  
64 classification on or before July 1 of the year for which the  
65 application was filed. The notification shall advise the  
66 landowner of his or her right to appeal to the value adjustment  
67 board and of the filing deadline. The property appraiser shall  
68 have available at his or her office a list by ownership of all  
69 applications received showing the acreage, the full valuation  
70 under s. 193.011, the valuation of the land under the provisions  
71 of this section, and whether or not the classification requested  
72 was granted.

73 (3) (a) Lands may not be classified as agricultural lands  
74 unless a return is filed on or before March 1 of each year.  
75 Before classifying such lands as agricultural lands, the  
76 property appraiser may require the taxpayer or the taxpayer's  
77 representative to furnish the property appraiser such  
78 information as may reasonably be required to establish that such  
79 lands were actually used for a bona fide agricultural purpose.  
80 Failure to make timely application by March 1 constitutes a  
81 waiver for 1 year of the privilege granted in this section for  
82 agricultural assessment. However, an applicant who is qualified  
83 to receive an agricultural classification who fails to file an  
84 application by March 1 must file an application for the  
85 classification with the property appraiser on or before the 25th



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86 day after the mailing by the property appraiser of the notice  
87 required under s. 194.011(1). Upon receipt of sufficient  
88 evidence, as determined by the property appraiser, that  
89 demonstrates that the applicant was unable to apply for the  
90 classification in a timely manner or that otherwise demonstrates  
91 extenuating circumstances that warrant the granting of the  
92 classification, the property appraiser may grant the  
93 classification. If the applicant files an application for the  
94 classification and fails to provide sufficient evidence to the  
95 property appraiser as required, the applicant may file, pursuant  
96 to s. 194.011(3), a petition with the value adjustment board  
97 requesting that the classification be granted. The petition may  
98 be filed at any time during the taxable year on or before the  
99 25th day following the mailing of the notice by the property  
100 appraiser as provided in s. 194.011(1). Notwithstanding s.  
101 194.013, the applicant must pay a nonrefundable fee of \$15 upon  
102 filing the petition. Upon reviewing the petition, if the person  
103 is qualified to receive the classification and demonstrates  
104 particular extenuating circumstances judged by the value  
105 adjustment board to warrant granting the classification, the  
106 value adjustment board may grant the classification for the  
107 current year. The owner of land that was classified agricultural  
108 in the previous year and whose ownership or use has not changed  
109 may reapply on a short form as provided by the department. The  
110 lessee of property may make original application or reapply  
111 using the short form if the lease, or an affidavit executed by  
112 the owner, provides that the lessee is empowered to make  
113 application for the agricultural classification on behalf of the  
114 owner and a copy of the lease or affidavit accompanies the



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115 application. A county may, at the request of the property  
116 appraiser and by a majority vote of its governing body, waive  
117 the requirement that an annual application or statement be made  
118 for classification of property within the county after an  
119 initial application is made and the classification granted by  
120 the property appraiser. Such waiver may be revoked by a majority  
121 vote of the governing body of the county.

122 (b) Subject to the restrictions specified in this section,  
123 only lands that are used primarily for bona fide agricultural  
124 purposes shall be classified agricultural. The term "bona fide  
125 agricultural purposes" means good faith commercial agricultural  
126 use of the land.

127 1. In determining whether the use of the land for  
128 agricultural purposes is bona fide, the following factors may be  
129 taken into consideration:

130 a. The length of time the land has been so used.

131 b. Whether the use has been continuous.

132 c. The purchase price paid.

133 d. Size, as it relates to specific agricultural use, but a  
134 minimum acreage may not be required for agricultural assessment.

135 e. Whether an indicated effort has been made to care  
136 sufficiently and adequately for the land in accordance with  
137 accepted commercial agricultural practices, including, without  
138 limitation, fertilizing, liming, tilling, mowing, reforesting,  
139 and other accepted agricultural practices.

140 f. Whether the land is under lease and, if so, the  
141 effective length, terms, and conditions of the lease.

142 g. Such other factors as may become applicable.

143 2. Offering property for sale does not constitute a primary



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144 use of land and may not be the basis for denying an agricultural  
145 classification if the land continues to be used primarily for  
146 bona fide agricultural purposes while it is being offered for  
147 sale.

148 (c) The maintenance of a dwelling on part of the lands used  
149 for agricultural purposes does ~~shall~~ not in itself preclude an  
150 agricultural classification.

151 (d) When property receiving an agricultural classification  
152 contains a residence under the same ownership, the portion of  
153 the property consisting of the residence and curtilage must be  
154 assessed separately, pursuant to s. 193.011, to qualify for the  
155 assessment limitation set forth in s. 193.155. The remaining  
156 property may be classified under the provisions of paragraphs  
157 (a) and (b).

158 (e) Notwithstanding the provisions of paragraph (a), land  
159 that has received an agricultural classification from the value  
160 adjustment board or a court of competent jurisdiction pursuant  
161 to this section is entitled to receive such classification in  
162 any subsequent year until such agricultural use of the land is  
163 abandoned or discontinued, the land is diverted to a  
164 nonagricultural use, or the land is reclassified as  
165 nonagricultural pursuant to subsection (4). The property  
166 appraiser must, no later than January 31 of each year, provide  
167 notice to the owner of land that was classified agricultural in  
168 the previous year informing the owner of the requirements of  
169 this paragraph and requiring the owner to certify that neither  
170 the ownership nor the use of the land has changed. The  
171 department shall, by administrative rule, prescribe the form of  
172 the notice to be used by the property appraiser under this



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173 paragraph. If a county has waived the requirement that an annual  
174 application or statement be made for classification of property  
175 pursuant to paragraph (a), the county may, by a majority vote of  
176 its governing body, waive the notice and certification  
177 requirements of this paragraph and shall provide the property  
178 owner with the same notification provided to owners of land  
179 granted an agricultural classification by the property  
180 appraiser. Such waiver may be revoked by a majority vote of the  
181 county's governing body. This paragraph does not apply to any  
182 property if the agricultural classification of that property is  
183 the subject of current litigation.

184 (4) The property appraiser shall reclassify the following  
185 lands as nonagricultural:

186 (a) Land diverted from an agricultural to a nonagricultural  
187 use.

188 (b) Land no longer being utilized for agricultural  
189 purposes.

190 (5) For the purpose of this section, the term "agricultural  
191 purposes" includes, but is not limited to, horticulture;  
192 floriculture; viticulture; forestry; dairy; livestock; poultry;  
193 bee; pisciculture, if the land is used principally for the  
194 production of tropical fish; aquaculture, including algaculture;  
195 sod farming; and all forms of farm products as defined in s.  
196 823.14(3) and farm production.

197 (6) (a) In years in which proper application for  
198 agricultural assessment has been made and granted pursuant to  
199 this section, the assessment of land shall be based solely on  
200 its agricultural use. The property appraiser shall consider the  
201 following use factors only:



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- 202           1. The quantity and size of the property;
- 203           2. The condition of the property;
- 204           3. The present market value of the property as agricultural
- 205 land;
- 206           4. The income produced by the property;
- 207           5. The productivity of land in its present use;
- 208           6. The economic merchantability of the agricultural
- 209 product; and
- 210           7. Such other agricultural factors as may from time to time
- 211 become applicable, which are reflective of the standard present
- 212 practices of agricultural use and production.

213           (b) Notwithstanding any provision relating to annual

214 assessment found in s. 192.042, the property appraiser shall

215 rely on 5-year moving average data when utilizing the income

216 methodology approach in an assessment of property used for

217 agricultural purposes.

218           (c)1. For purposes of the income methodology approach to

219 assessment of property used for agricultural purposes,

220 irrigation systems, including pumps and motors, physically

221 attached to the land shall be considered a part of the average

222 yields per acre and shall have no separately assessable

223 contributory value.

224           2. Litter containment structures located on producing

225 poultry farms and animal waste nutrient containment structures

226 located on producing dairy farms shall be assessed by the

227 methodology described in subparagraph 1.

228           3. Structures or improvements used in horticultural

229 production for frost or freeze protection, which are consistent

230 with the interim measures or best management practices adopted



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231 by the Department of Agriculture and Consumer Services pursuant  
232 to s. 570.93 or s. 403.067(7)(c), shall be assessed by the  
233 methodology described in subparagraph 1.

234 4. Screened enclosed structures used in horticultural  
235 production for protection from pests and diseases or to comply  
236 with state or federal eradication or compliance agreements shall  
237 be assessed by the methodology described in subparagraph 1.

238 (d) In years in which proper application for agricultural  
239 assessment has not been made, the land shall be assessed under  
240 the provisions of s. 193.011.

241 (7)(a) Lands classified for assessment purposes as  
242 agricultural lands which are taken out of production by a state  
243 or federal eradication or quarantine program, including the  
244 Citrus Health Response Program, shall continue to be classified  
245 as agricultural lands for 5 years after the date of execution of  
246 a compliance agreement between the landowner and the Department  
247 of Agriculture and Consumer Services or a federal agency, as  
248 applicable, pursuant to such program or successor programs.  
249 Lands under these programs which are converted to fallow or  
250 otherwise nonincome-producing uses shall continue to be  
251 classified as agricultural lands and shall be assessed at a de  
252 minimis value of up to \$50 per acre on a single-year assessment  
253 methodology while fallow or otherwise used for nonincome-  
254 producing purposes. Lands under these programs which are  
255 replanted in citrus pursuant to the requirements of the  
256 compliance agreement shall continue to be classified as  
257 agricultural lands and shall be assessed at a de minimis value  
258 of up to \$50 per acre, on a single-year assessment methodology,  
259 during the 5-year term of agreement. However, lands converted to



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260 other income-producing agricultural uses permissible under such  
261 programs shall be assessed pursuant to this section. Land under  
262 a mandated eradication or quarantine program which is diverted  
263 from an agricultural to a nonagricultural use shall be assessed  
264 under s. 193.011.

265 (b) Lands classified for assessment purposes as  
266 agricultural lands that participate in a dispersed water storage  
267 program pursuant to a contract with the Department of  
268 Environmental Protection or a water management district which  
269 requires flooding of land shall continue to be classified as  
270 agricultural lands for the duration of the inclusion of the  
271 lands in such program or successor programs and shall be  
272 assessed as nonproductive agricultural lands. Land that  
273 participates in a dispersed water storage program that is  
274 diverted from an agricultural to a nonagricultural use shall be  
275 assessed under s. 193.011.

276 (c) Lands classified for assessment purposes as  
277 agricultural lands which are not being used for agricultural  
278 production as a result of a natural disaster for which a state  
279 of emergency is declared pursuant to s. 252.36, when such  
280 disaster results in the halting of agricultural production, must  
281 continue to be classified as agricultural lands for 5 years  
282 following termination of the emergency declaration. However, if  
283 such lands are diverted from agricultural use to nonagricultural  
284 use during or after the 5-year recovery period, such lands must  
285 be assessed under s. 193.011. This paragraph applies  
286 retroactively to natural disasters that occurred on or after  
287 July 1, 2017.

288 Section 3. Subsection (19) is added to section 212.08,



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289 Florida Statutes, to read:

290 212.08 Sales, rental, use, consumption, distribution, and  
291 storage tax; specified exemptions.—The sale at retail, the  
292 rental, the use, the consumption, the distribution, and the  
293 storage to be used or consumed in this state of the following  
294 are hereby specifically exempt from the tax imposed by this  
295 chapter.

296 (19) SALES TAX REFUND FOR MATERIALS RELATING TO AGRICULTURE  
297 AND AQUACULTURE.—

298 (a) Building materials used in the construction of a  
299 nonresidential farm building as defined in s. 604.50; poles,  
300 nets, and other materials used for aquaculture leases; and  
301 fencing materials used in the construction of farm fences on  
302 land classified as agricultural under s. 193.461 are exempt from  
303 the tax imposed under this chapter. The exemption provided in  
304 this subsection is available only through a refund of previously  
305 paid taxes and is available only for materials purchased on or  
306 after September 1, 2017.

307 (b) For purposes of the exemption provided in this  
308 subsection, the term “building materials” means tangible  
309 personal property that becomes a component part of a  
310 nonresidential farm building.

311 (c) To receive a refund pursuant to this subsection, the  
312 owner of the materials or the real property into which the  
313 materials will be or were incorporated must apply to the  
314 department within 6 months after the transaction or the  
315 effective date of this act, whichever occurs later. The refund  
316 application must include the following information:

317 1. An affidavit executed by the owner of the materials or



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318 the real property into which the materials will be or were  
319 incorporated, including a statement that the materials were or  
320 will be used exclusively as required under this subsection.

321 2. The name and address of the person claiming the refund.

322 3. The address and assessment roll parcel number of the  
323 real property where the improvement is made.

324 4. A description of the improvement.

325 5. The sales invoice or other proof of purchase of the  
326 materials, showing the amount of sales tax paid, the date of  
327 purchase, and the name and address of the dealer from whom the  
328 materials were purchased.

329 (d) A person who furnishes a false affidavit to the  
330 department in an application submitted pursuant to paragraph (c)  
331 is subject to the penalty specified in s. 212.085 and as  
332 otherwise provided by law.

333 Section 4. (1) The Department of Revenue may, and all  
334 conditions are deemed met to, adopt emergency rules pursuant to  
335 ss. 120.536(1) and 120.54(4), Florida Statutes, to implement s.  
336 212.08(19), Florida Statutes.

337 (2) This section expires January 1, 2024.

338 Section 5. Section 252.3569, Florida Statutes, is created  
339 to read:

340 252.3569 Florida state agricultural response team.—The  
341 Legislature finds that the Department of Agriculture and  
342 Consumer Services is the lead agency for animal, agricultural,  
343 and vector issues in Florida during emergency or disaster  
344 situations, as described by the Florida Comprehensive Emergency  
345 Management Plan. Pursuant to this responsibility, there is  
346 established within the department a state agricultural response



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347 team. Duties of the team include, but are not limited to:

348 (1) Oversight of the emergency management functions of  
349 preparedness, recovery, mitigation, and response with all  
350 agencies and organizations that are involved with the state's  
351 response activities to animal, agricultural, and vector issues;

352 (2) Development, training, and support of county  
353 agricultural response teams; and

354 (3) Staffing the Emergency Support Function 17 at the State  
355 Emergency Operations Center and staffing as necessary at county  
356 emergency operations centers.

357 Section 6. Section 316.565, Florida Statutes, is amended to  
358 read:

359 316.565 Emergency transportation, agricultural products  
360 ~~perishable food~~; establishment of weight loads, etc.—

361 (1) The Governor may declare an emergency to exist when  
362 there is a breakdown in the normal public transportation  
363 facilities necessary in moving agricultural products, as defined  
364 in s. 604.60, ~~perishable food crops~~ grown in the state. The  
365 Department of Transportation is authorized during such emergency  
366 to establish such weight loads for hauling over the highways  
367 from the fields or packinghouses to the nearest available public  
368 transportation facility as circumstances demand. The Department  
369 of Transportation may issue, and any law enforcement officer  
370 authorized to enforce the traffic laws of this state may accept,  
371 electronic verification of permits during such an emergency. A  
372 permit issued pursuant to this section is valid for up to 60  
373 days; however, the validity of the permit may not exceed the  
374 period of the declared state of emergency or any extension  
375 thereof. The Department of Transportation shall designate



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376 special highway routes, excluding the interstate highway system,  
377 to facilitate the trucking and render any other assistance  
378 needed to expedite moving the agricultural products ~~perishables~~.

379 (2) It is the intent of the Legislature in this chapter to  
380 supersede any existing laws when necessary to protect and save  
381 any agricultural products ~~perishable food crops~~ grown in the  
382 state and give authority for agencies to provide necessary  
383 temporary assistance requested during any such emergency. The  
384 department shall consult with the Department of Agriculture and  
385 Consumer Services and stakeholders in the agricultural industry  
386 in implementing this section.

387 Section 7. For the 2018-2019 fiscal year, the sum of \$5  
388 million in nonrecurring funds from the General Revenue Fund is  
389 appropriated to the Department of Agriculture and Consumer  
390 Services for the Florida Agriculture Promotion Campaign to  
391 expand initiatives promoting agricultural products of this  
392 state.

393 Section 8. The Division of Law Revision and Information is  
394 directed to replace the phrase "the effective date of this act"  
395 wherever it occurs in this act with the date this act becomes a  
396 law.

397 Section 9. This act shall take effect July 1, 2018.