

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

BILL: CS/SB 1608

INTRODUCER: Transportation Committee and Senator Grimsley

SUBJECT: Agricultural Recovery

DATE: February 19, 2018      REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Price	Miller	TR	<b>Fav/CS</b>
2.	Gross	Diez-Arguelles	AFT	<b>Pre-meeting</b>
3.			AP	

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

**I. Summary:**

CS/SB 1608 addresses a number of provisions related to the agriculture industry. Specifically, the bill:

- Allows certain lands classified as agricultural for tax purposes to continue to be classified as such for 5 years after being damaged by a natural disaster.
- Reduces the assessment of certain screened enclosed horticultural structures for ad valorem assessment purposes.
- Exempts certain materials and labor costs related to agriculture and aquaculture from sales and use tax, and provides for retroactive application and a process for claiming a refund.
- Codifies the State Agricultural Response Team within the Department of Agriculture & Consumer Services (DACS) and assigns it certain duties.
- Provides for the emergency transportation of crops grown and livestock raised in the state, as well as revising the authority and duties of the Florida Department of Transportation (FDOT) with respect to truck weight restrictions.
- Requires the FDOT to create a program to provide directional signs at certain locations on major public highways for commercial agricultural facilities that promote tourism.

The Revenue Estimating Conference estimates that this bill will reduce General Revenue Fund receipts by \$59.5 million in Fiscal Year 2018-2019, and \$27.8 million each year thereafter. Local government revenues will be reduced by \$15.4 million in Fiscal Year 2018-2019, and \$8.9 million each year thereafter.

## II. Present Situation:

The present situation for each section of the bill is discussed below in conjunction with the Effect of Proposed Changes.

## III. Effect of Proposed Changes:

**Section 1** provides that the bill may be cited as the “Farmers and Ranchers Matter Act.”

### Assessment of Agricultural Lands (Section 2)

#### *Present Situation:*

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.<sup>1</sup> The property appraiser annually determines the “just value”<sup>2</sup> of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”<sup>3</sup>

The Florida Constitution limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.<sup>4</sup> The just valuation standard generally requires the property appraiser to consider the highest and best use of property;<sup>5</sup> however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Agricultural land is one example of property that is assessed based on its current use rather than its fair market value.<sup>6</sup>

Currently, certain structures that are attached physically to the land are considered to be a part of the average yields per acre and have no separately assessable contributory (taxable) value.<sup>7</sup>

These structures include:

- Irrigation systems, including pumps and motors;
- Litter containment structures located on producing poultry farms and animal waste nutrient containment structures located on producing dairy farms; and

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<sup>1</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>2</sup> Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).

<sup>3</sup> *See* s. 192.001(2) and (16), F.S.

<sup>4</sup> *See* FLA. CONST. art. VII, s. 4.

<sup>5</sup> Section 193.011(2), F.S.

<sup>6</sup> FLA. CONST. art. VII, s. 4(a).

<sup>7</sup> Section 193.461(6)(c), F.S. This treatment of these structures applies when using the income approach in determining value.

- Structures or improvements used in horticultural production for frost or freeze protection, which are consistent with the interim measures or best management practices adopted by the DACS.<sup>8</sup>

***Effect of Proposed Changes:***

Section 2 amends s. 193.461(7), F.S., to allow agricultural lands that incur damage as a result of a natural disaster for which a state of emergency is declared,<sup>9</sup> and which results in the halting or reduction of agricultural production, must continue to be classified as agricultural lands for five years following termination of the emergency declaration. However, if such lands are diverted from agricultural use to nonagricultural use during or after the five-year recovery period, such lands must be assessed at fair market value using the factors for deriving just valuation in s. 193.011, F.S.

The bill also amends s. 193.461(6)(c), F.S., to provide that screened enclosed structures used in horticultural production for protection from pests and diseases or to comply with state or federal eradication or compliance agreements are considered a part of the average yields per acre and have no separately assessable value.

**Exemption from Taxation (Section 3)**

***Present Situation:***

Florida levies a six percent sales and use tax on the sale or rental of most tangible personal property, admissions,<sup>10</sup> transient rentals,<sup>11</sup> rental of commercial real estate,<sup>12</sup> and a limited number of services. Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.<sup>13</sup> There are currently more than 250 exemptions, exclusions, deductions and credits from the sales and use tax.<sup>14</sup>

In addition to the state tax, s. 212.055, F.S., authorizes counties to impose nine local discretionary sales surtaxes. A surtax applies to “all transactions occurring in the county which transactions are subject to the state tax imposed on sales, use, services, rental, admissions, and other transactions by [ch. 212, F.S.], and on communications services as defined in ch. 202, F.S.”<sup>15</sup> The discretionary sales surtax is based on the tax rate imposed by the county where the

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<sup>8</sup> Section 193.461(6)(c), F.S.

<sup>9</sup> Section 252.36(2), F.S., provides for declaration of a state of emergency by executive order or proclamation of the Governor, if he or she finds an emergency or the threat of an emergency has occurred or is about to occur. The law provides that the state of emergency “shall continue until the Governor finds that the threat or danger has been dealt with to the extent that the emergency conditions no longer exist and she or he terminates the state of emergency by executive order or proclamation, but no state of emergency may continue for longer than 60 days unless renewed by the Governor.

<sup>10</sup> Section 212.04, F.S.

<sup>11</sup> Section 212.03, F.S.

<sup>12</sup> Section 212.031, F.S.

<sup>13</sup> Florida Dept. of Revenue, *Who must pay tax? Partial list of taxable business activities*, available at [http://dor.myflorida.com/dor/taxes/sales\\_tax.html](http://dor.myflorida.com/dor/taxes/sales_tax.html) (last visited Nov. 15, 2017).

<sup>14</sup> See Office of Economic and Demographic Research, The Florida Legislature, *Florida Tax Handbook*, 164-170 (2017).

<sup>15</sup> Section 212.054, F.S.

taxable goods or services are sold, or where they are delivered. Discretionary sales surtax rates currently levied vary by county in a range from 0.5 percent to 1.5.<sup>16</sup>

Building materials are exempt from the sales and use tax and county discretionary sales surtaxes when they are used for certain purposes( e.g., building materials used in rehabilitation of real property located in an enterprise zone<sup>17</sup> or in a rural area of economic opportunity).<sup>18</sup>

***Effect of Proposed Changes:***

Section 3 of the bill amends s. 212.08, F.S., to exempt the following from the sales and use tax:

- Building materials used in the construction of a nonresidential farm building;<sup>19</sup>
- Poles, nets, and other materials used for aquaculture leases;
- Building materials used in the construction of farm fences on agricultural land; and
- The cost of labor associated with the construction or installation of the specified items.

The bill provides the exemption retroactively to September 1, 2017, which allows purchasers the opportunity to receive a refund of taxes paid prior to the effective date of the bill.

The Department of Revenue (DOR) will accept refund applications within six months of the transaction or the effective date of the bill, whichever occurs later. The bill requires an applicant to submit to the DOR a signed certificate stating that the materials and labor are used exclusively as required under the new provisions. The applications must also include:

- The name and address of the person claiming the refund;
- The address and assessment roll parcel number of the property where the improvement is made; and
- A description of the improvement.

**State Agricultural Response Team (Section 4)**

***Present Situation:***

Section 252.35, F.S., requires the Division of Emergency Management (DEM) to prepare a statewide comprehensive emergency management plan (CEMP). The state CEMP is the master operations document in responding to all emergencies, and all catastrophic, major, and minor disasters. It also:

- Defines the responsibilities of all levels of government, private, volunteer and non-governmental organizations that make up the State Emergency Response Team (SERT); and

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<sup>16</sup> Florida Legislature, Office of Economic and Demographic Research, *Florida Tax Handbook*, 2017 Local Discretionary Sales Surtax Rates in Florida's Counties, 224-225 (2017), available at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2017.pdf> (last visited Nov. 15, 2017).

<sup>17</sup> Section 212.08(5)(g), F.S.

<sup>18</sup> Section 212.08(5)(r), F.S.

<sup>19</sup> Defined in s. 604.50(2)(d), F.S., as "any temporary or permanent building or support structure classified as a nonresidential farm building on a farm [which is exempt from the Florida building code] or that is used primarily for agricultural purposes, is located on land that is an integral part of a farm operation or is classified as agricultural land under s. 193.461, F.S., and is not intended to be used as a residential building." The term includes, but is not limited to, a barn, greenhouse, shade house, farm office, storage building, or poultry house.

- Ensures that all levels of government are able to mobilize as a unified emergency organization to safeguard the well-being of Florida’s residents and visitors.<sup>20</sup>

The DACS facilitated the development of the State Agricultural Response Team (SART), along with other partners, with the mission to “support an effective and coordinated incident response for the animal and agricultural sectors in the State of Florida.”<sup>21</sup> The SART’s strategic imperatives are to:

- Support a multi-agency coordination group for state-level response activities for animal and agriculture issues.
- Develop and support an Incident Management Team with equipment and training.
- Develop and support response resources such as the Mobile Animal Response Equipment Units, College of Veterinary Medicine Veterinary Emergency Treatment Service, and Florida Veterinary Corps with funding and or training.
- Develop and support county and regional outreach, training and information coordination in order to enhance local and regional response capabilities.<sup>22</sup>

Currently, the SART is not expressly identified or addressed in statute.

***Effect of Proposed Changes:***

Section 4 creates s. 252.3569, F.S., to require the Florida CEMP to allow the DACS, working from DACS offices or in the Emergency Operations Center, to create the SART. If created, the bill provides that the duties and responsibilities of the SART include, but are not limited, to:

- The development, training, and support of county agricultural response teams;
- Asset acquisition; and
- Colocation of a team member at activated local emergency operations centers.

This section of the bill codifies existing practice.

**Emergency Transportation/Weight Loads (Section 5)**

***Present Situation:***

Section 316.565, F.S., currently authorizes the Governor to declare an emergency when a breakdown occurs in the normal public transportation facilities necessary in moving *perishable food* crops grown in this state. The FDOT may establish (increase or eliminate) weight loads during such emergency for hauling perishable foods over the highways from the fields or packinghouses to the nearest available public transportation facility as circumstances demand. The FDOT is required to designate special highway routes, *excluding* the interstate highway system, to facilitate the trucking and render any other assistance needed to expedite moving the perishables.

<sup>20</sup> See the current CEMP at p. 5, available at: <https://floridadisaster.org/globalassets/importedpdfs/2016-state-cemp-complete-final-draft.pdf>. (Last visited February 7, 2018.) Section 252.35(2)(a), F.S., requires submission of the CEMP to the Senate President, House Speaker, and Governor on February 1 of every even-numbered year.

<sup>21</sup> See the *FloridaSART* website available at: <http://flsart.org/about/>. (Last visited February 7, 2018.)

<sup>22</sup> *Id.*

***Effect of Proposed Changes:***

Section 5 amends s. 316.565, F.S., to replace the term “perishable food crops” with “crops grown and livestock raised in the state.” This allows, the Governor to declare an emergency when a breakdown occurs in the normal public transportation facilities necessary in moving crops grown and livestock raised in the state.

The FDOT, rather than establishing weight loads, may *waive* weight load restrictions and permit verifications for hauling certain items from the fields or packinghouses to the nearest public transportation facility during a declared emergency. The bill authorizes the FDOT to extend such waivers beyond the end of a declared emergency to provide for protracted harvesting and disaster recovery efforts. (See the “Related Issues” heading below for further information.) The bill also authorizes the FDOT to issue or accept electronic verification of permits during such emergency and protracted periods. The bill eliminates the exclusion of the interstate highway system from the FDOT’s duty to designate special highway routes; thus, the FDOT is charged with designating such routes on all highways including the interstate highway system, to expedite moving agricultural products.

The legislative intent is also revised to supersede any existing laws when necessary to protect and save crops grown and livestock raised in the state, rather than to protect and save any perishable food crops grown in the state.

**Agritourism Signage (Section 6)*****Present Situation:***

Federal Law: Since the passage of the Highway Beautification Act (HBA) in 1965,<sup>23</sup> the Federal Highway Administration has established controls for outdoor advertising along Federal-Aid Primary, Interstate, and National Highway System (NHS) roads. The HBA allows billboards in commercial and industrial areas, mandates a state compliance program, requires the development of state standards, promotes the expeditious removal of illegal signs, and requires just compensation for takings. The HBA mandates state compliance and the development of standards for certain signs, as well as the removal of nonconforming signs. While the states are not directly forced to control signs, failure to impose the required controls can result in a 10 percent reduction of the state’s annual federal-aid highway apportionment.<sup>24</sup>

State Law: Florida law currently authorizes a number of outdoor advertising signs, primarily in Chapter 479, F.S.<sup>25</sup> Pursuant to its statutory authority,<sup>26</sup> the FDOT administers a system of guide signs under Chapter 14-51, F.A.C., entitled “Florida’s Highway Guide Sign Program,” which

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<sup>23</sup> 23 U.S.C. 131.

<sup>24</sup> 23 U.S.C. 131(b).

<sup>25</sup> As examples of signs authorized other than in Chapter 479, F.S., see s. 599.004, F.S., relating to signs on the rights-of-way of the limited access highway system for the Florida Farm Winery Program; s. 565.03, F.S., relating to signage for licensed craft distilleries; and s. 563.13, F.S., relating to Florida brewery directional signs. Chapter 14-51, F.A.C., addresses these signs respectively in Chapter 14-51.020(3)(h), (i), and (j); and in Chapter 14-51.030(3)(j), (k), and (l), F.A.C., available at: <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=14-51>. (Last visited February 1, 2018.)

<sup>26</sup> Section 479.02(7), F.S.

includes guide signs,<sup>27</sup> place name signs,<sup>28</sup> community wayfinding guide signs,<sup>29</sup> and tourist-oriented directional signs.<sup>30</sup> No provision of current law or rule specifically addresses guide signage for commercial agricultural facilities.<sup>31</sup>

***Effect of Proposed Changes:***

Section 6 creates s. 604.71, F.S., relating to the Florida Agritourism Signage Program. The FDOT must create and administer a program to provide and install directional signs for commercial agricultural facilities that promote tourism by providing tours and onsite sales or samples of Florida agricultural products to tourists. The signs will be located on major public highways at, or in reasonable proximity to, the nearest interchange or within one mile of roads leading to the agritourism facility. Placement of directional signage must be at intervals in a manner that provides visitors with sufficient information to locate the agricultural facility.

To qualify for participation in the program, an agricultural facility must:

- Be open for business at least four days a week for 10 months of the year;
- Have a working growing or ranching area of at least two acres that can be toured from the facility location specified in the signage;
- Offer tours of the growing and ranching area; and
- Apply to and be approved by the FDOT.

Upon application by a facility, the FDOT must assess:

- The facility as to its suitability for the program; and
- The reasonable costs of creating and installing directional signs.

The bill directs the FDOT to adopt rules to administer the new section of law, including, but not limited to, an application and approval process for applicants.

Lastly, the FDOT is required to coordinate with the Department of Agriculture and Consumer Services in administering the new section of law.

**Other Provisions (Section 7)**

Section 7 directs the Division of Law Revision and Information to replace the phrase “effective date of this act” wherever it occurs in the act with the date the act becomes a law.

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<sup>27</sup> “Guide sign” is defined to mean a sign that shows route designations, destinations, directions, distances, services, points of interest, or other geographical, recreational, or cultural information. Chapter 14-51.011(7), F.A.C.

<sup>28</sup> “Place name sign” is defined to mean a sign identifying the geographic boundary of a municipality or county, lying on or along a road on the state highway system. Chapter 14-51.011(15), F.A.C.

<sup>29</sup> “Community wayfinding guide sign” is defined to mean a directional guide sign that is part of a coordinated and continuous system of signs directing tourists

<sup>30</sup> “Tourist oriented directional signs” or “TODS” means guide sign assemblies with individual panels displaying the identity and directional information for a business, service, or activity facilities. Per s.479.262, F.S., this program is authorized only when approved and permitted by county or local governmental entities within their respective jurisdictional areas.

<sup>31</sup> However, the subject legislation appears to be modeled in a fashion similar, but not identical, to the Florida Farm Winery Program contained in Chapter 599, entitled “Viticulture,” which is the production and utilization of grapes. Section 599.001(1), F.S.

**Section 8** provides that the bill takes effect July 1, 2018.

#### **IV. Constitutional Issues:**

##### **A. Municipality/County Mandates Restrictions:**

Article VII, s. 18 of the Florida Constitution governs laws that require counties and municipalities to spend funds or that limit their ability to raise revenue or receive state tax revenues. Subsection (b) of s. 18, Art. VII, Florida Constitution, provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant impact,<sup>32</sup> which for Fiscal Year 2017-2018, is \$2.05 million or less.<sup>33</sup>

The Revenue Estimating Conference estimates this bill will reduce the authority that counties have to raise revenue from the local options sales tax by \$7.6 million in Fiscal Year 2018-2019. Therefore, the bill may require passage by a two-thirds vote of the membership of each house.

##### **B. Public Records/Open Meetings Issues:**

None.

##### **C. Trust Funds Restrictions:**

None.

#### **V. Fiscal Impact Statement:**

##### **A. Tax/Fee Issues:**

The Revenue Estimating Conference estimates that this bill will reduce General Revenue Fund receipts by \$59.5 million in Fiscal Year 2018-2019, and \$27.8 million each year thereafter. Local government revenues will be reduced by \$15.4 million in Fiscal Year 2018-2019, and \$8.9 million each year thereafter.

The table below outlines the revenue impact of the bill.

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<sup>32</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (September 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf>. (Last visited February 7, 2018.)

<sup>33</sup> Based on the Demographic Estimating Conference's population adopted on December 5, 2017. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/ConferenceResults.pdf>. (Last visited February 7, 2018).



Issue	GR		Trust		Local		Total	
	1st year	Recur.	1st year	Recur.	1st year	Recur.	1st year	Recur.
5-year agricultural assessment	-	-	-	-	-	-	-	-
Screened enclosed structures	-	-	-	-	-	(1.9)	-	(1.9)
Building materials	(40.8)	(18.4)	(*)	(*)	(10.5)	(4.7)	(51.3)	(23.1)
Fencing materials	(18.5)	(9.2)	(*)	(*)	(4.8)	(2.3)	(24.1)	(11.4)
Aquaculture leases	(0.2)	(0.2)	(*)	(*)	(0.1)	ins	(0.3)	(0.2)
<b>Total</b>	<b>(59.5)</b>	<b>(27.8)</b>	<b>(*)</b>	<b>(*)</b>	<b>(15.4)</b>	<b>(8.9)</b>	<b>(75.7)</b>	<b>(36.6)</b>

**B. Private Sector Impact:**

Some owners of agricultural land will experience lower ad valorem tax assessments.

Purchasers of materials may receive a reduction in the cost of construction if they receive a refund of the sales and use tax paid for certain agriculture and aquaculture materials.

To the extent that the FDOT waives any permit fees for transportation of crops grown or livestock raised during or after a declared emergency, those who would otherwise be required to obtain an overweight permit or be subject to overweight penalties will benefit in an indeterminate amount as a result of reduced permit fees and potential penalties.

Whether the reasonable costs of creating and installing the agritourism signage are to be borne by the applicant or by the FDOT is unclear (see discussion below under the “Related Issues” heading). If the applicant is responsible, the applicant will incur expenses in an amount representing the reasonable costs of creating and installing the directional signs, as determined by the FDOT.

**C. Government Sector Impact:**

The FDOT will incur indeterminate administrative expenses associated with the required rulemaking for, and administration of, the agritourism signage program, as well as for coordinating with the DACS in administering the program. Whether the reasonable costs of creating and installing the directional signage are to be borne by the applicant or by the FDOT is unclear (see discussion below under the “Related Issues” heading). If the FDOT is responsible, the FDOT will also incur these costs in an indeterminate amount, depending on the number of applicants and signs installed. The FDOT has indicated it has no concerns regarding federal law.<sup>34</sup>

**VI. Technical Deficiencies:**

None.

<sup>34</sup> Telephone conversation with FDOT staff January 11, 2018. A conflict with federal law could impact the state’s annual federal-aid highway apportionment.

**VII. Related Issues:**

The bill would allow waiver of weight load restrictions and permit verifications during periods of time when no emergency is declared. According to the FDOT, extension of a waiver of weight load restrictions and permit verifications beyond the end of a declared emergency is “inconsistent with a declared emergency.” Further, “If an emergency still exists, the declared emergency would be extended or a separate declared emergency would be issued.”

Additionally, 49 C.F.R. 390.23 provides for exemption from certain provisions of federal law on the interstate highway system, if an emergency has been declared by the President of the United States, the Governor of a state, or their authorized representative having authority to declare emergencies. The federal regulation does not expressly include weight exemption, but a Governor’s declaration of emergency may add exemptions for weight.<sup>35</sup> If the FDOT waives federally required weight load restrictions<sup>36</sup> on the interstate system during a period of time in which no declared emergency exists, such waiver may conflict with federal law. However, the bill provides FDOT with permissive waiver authority, rather than making the waiver mandatory.

With respect to the agritourism signage program, because the bill’s language only authorizes FDOT to “*assess*” the suitability and costs of the signage, but does not specifically provide for who will pay for reimbursement of these costs, it is unclear whether the reasonable costs of creating and installing the directional signage are to be borne by the applicant or by the FDOT.<sup>37</sup> The FDOT has requested clarification that the signs will be installed by permit at the agricultural facility’s expense.<sup>38</sup>

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 193.461, 212.08, and 316.565.

This bill creates the following sections of the Florida Statutes: 252.3569 and 604.71.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Transportation on February 6, 2018:**

The committee substitute:

<sup>35</sup> See the Federal Motor Carrier Safety Administration website available at: <https://www.fmcsa.dot.gov/emergency>. (Last visited February 7, 2018.)

<sup>36</sup> Generally, 80,000 pounds on the Interstate Highway System See the FHWA website available at: <https://ops.fhwa.dot.gov/Freight/sw/overview/index.htm>. (Last visited February 7, 2018.)

<sup>37</sup> Section 599.004(2)(c), F.S., specifically requires each certified Florida Farm Winery requesting an authorized sign to be responsible for all costs for placing each sign. The cost for placement is limited to a maximum of \$250, and the annual permit fee is limited to \$50. Section 563.13, F.S., specifically requires a brewery licensed in this state and requesting a directional sign through the FDOT’s permit process to pay all associated costs; and s. 565.03(6), F.S., specifically requires the same for a licensed craft distillery requesting a directional sign.

<sup>38</sup> See the FDOT email dated February 6, 2018. (On file in the Senate Transportation Committee.)

- Provides an additional set of circumstances under which an existing agricultural classification of lands may be extended or continued.
- Adds certain screened enclosed horticultural structures to a list of structures currently deemed to have no separately assessable value for purposes of the income methodology approach to ad valorem assessment of agricultural property.
- Exempts certain agriculture and aquaculture related materials and labor costs from sales, use, and transaction taxation under Chapter 212, F.S., and provides a process for claiming a refund.
- Codifies the SART within the DACS and assigns it certain emergency management related duties.
- Revises provisions relating to emergency transportation of perishable food, revising applicability of those provisions to crops grown and livestock raised in the state, as well as revising related authority and duties of the FDOT related to truck weight restriction waivers.

B. Amendments:

None.