

By the Committee on Transportation; and Senator Grimsley

596-02945A-18

20181608c1

1 A bill to be entitled
2 An act relating to agricultural recovery; providing a
3 short title; amending s. 193.461, F.S.; specifying the
4 methodology for the assessment of certain structures
5 in horticultural production; specifying, subject to
6 certain conditions, that land classified as
7 agricultural remains classified as such for a
8 specified period if such lands are damaged by certain
9 natural disasters and agricultural production is
10 halted or reduced; amending s. 212.08, F.S.; creating
11 a new exemption from sales, rental, use, consumption,
12 distribution, and storage tax for specified materials
13 and labor costs; providing for retroactive
14 application; specifying the requirements for obtaining
15 a refund on taxes paid; specifying a deadline for
16 submissions for such refunds; specifying that
17 possession of a written certification of a purchaser's
18 entitlement to the exemption by a seller, lessor, or
19 other dealer relieves him or her from the obligation
20 of collecting the tax on nontaxable amounts; requiring
21 the department to look solely to the purchaser for the
22 recovery of certain taxes; creating s. 252.3569, F.S.;
23 requiring the Florida Comprehensive Emergency
24 Management Plan to allow the Department of Agriculture
25 and Consumer Services to create the State Agricultural
26 Response Team; specifying requirements,
27 responsibilities, and duties of the team; amending s.
28 316.565, F.S.; authorizing the Department of
29 Transportation to waive certain weight load

596-02945A-18

20181608c1

30 restrictions and permit verifications for the
31 transport of agricultural products from fields or
32 packinghouses to public transportation facilities
33 after certain natural disasters; authorizing the
34 extension of such waivers for certain purposes;
35 authorizing the department to issue or accept
36 electronic verification of permits during specified
37 periods; requiring the department to designate certain
38 routes and render assistance in moving agricultural
39 products under such circumstances; requiring the
40 Department of Highway Safety and Motor Vehicles to
41 consult with certain entities in implementing
42 specified emergency provisions; creating s. 604.71,
43 F.S.; requiring the Department of Transportation to
44 create and administer a program to install directional
45 signs to assist visitors in locating certain
46 agritourism facilities; specifying requirements for
47 the placement of signs; specifying qualifications for
48 the program; requiring the department to adopt rules
49 and coordinate with the Department of Agriculture and
50 Consumer Services in administering the program;
51 providing a directive to the Division of Law Revision
52 and Information; providing an effective date.

53
54 Be It Enacted by the Legislature of the State of Florida:

55
56 Section 1. This act may be cited as the "Farmers and
57 Ranchers Matter Act."

58 Section 2. Section 193.461, Florida Statutes, is amended to

596-02945A-18

20181608c1

59 read:

60 193.461 Agricultural lands; classification and assessment;
61 mandated eradication or quarantine program; natural disasters.-

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

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

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

596-02945A-18

20181608c1

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

596-02945A-18

20181608c1

117 the owner, provides that the lessee is empowered to make
118 application for the agricultural classification on behalf of the
119 owner and a copy of the lease or affidavit accompanies the
120 application. A county may, at the request of the property
121 appraiser and by a majority vote of its governing body, waive
122 the requirement that an annual application or statement be made
123 for classification of property within the county after an
124 initial application is made and the classification granted by
125 the property appraiser. Such waiver may be revoked by a majority
126 vote of the governing body of the county.

127 (b) Subject to the restrictions specified in this section,
128 only lands that are used primarily for bona fide agricultural
129 purposes shall be classified agricultural. The term "bona fide
130 agricultural purposes" means good faith commercial agricultural
131 use of the land.

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

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

136 b. Whether the use has been continuous.

137 c. The purchase price paid.

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

140 e. Whether an indicated effort has been made to care
141 sufficiently and adequately for the land in accordance with
142 accepted commercial agricultural practices, including, without
143 limitation, fertilizing, liming, tilling, mowing, reforesting,
144 and other accepted agricultural practices.

145 f. Whether the land is under lease and, if so, the

596-02945A-18

20181608c1

146 effective length, terms, and conditions of the lease.

147 g. Such other factors as may become applicable.

148 2. Offering property for sale does not constitute a primary
149 use of land and may not be the basis for denying an agricultural
150 classification if the land continues to be used primarily for
151 bona fide agricultural purposes while it is being offered for
152 sale.

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

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

163 (e) Notwithstanding the provisions of paragraph (a), land
164 that has received an agricultural classification from the value
165 adjustment board or a court of competent jurisdiction pursuant
166 to this section is entitled to receive such classification in
167 any subsequent year until such agricultural use of the land is
168 abandoned or discontinued, the land is diverted to a
169 nonagricultural use, or the land is reclassified as
170 nonagricultural pursuant to subsection (4). The property
171 appraiser must, no later than January 31 of each year, provide
172 notice to the owner of land that was classified agricultural in
173 the previous year informing the owner of the requirements of
174 this paragraph and requiring the owner to certify that neither

596-02945A-18

20181608c1

175 the ownership nor the use of the land has changed. The
176 department shall, by administrative rule, prescribe the form of
177 the notice to be used by the property appraiser under this
178 paragraph. If a county has waived the requirement that an annual
179 application or statement be made for classification of property
180 pursuant to paragraph (a), the county may, by a majority vote of
181 its governing body, waive the notice and certification
182 requirements of this paragraph and shall provide the property
183 owner with the same notification provided to owners of land
184 granted an agricultural classification by the property
185 appraiser. Such waiver may be revoked by a majority vote of the
186 county's governing body. This paragraph does not apply to any
187 property if the agricultural classification of that property is
188 the subject of current litigation.

189 (4) The property appraiser shall reclassify the following
190 lands as nonagricultural:

191 (a) Land diverted from an agricultural to a nonagricultural
192 use.

193 (b) Land no longer being utilized for agricultural
194 purposes.

195 (5) For the purpose of this section, the term "agricultural
196 purposes" includes, but is not limited to, horticulture;
197 floriculture; viticulture; forestry; dairy; livestock; poultry;
198 bee; pisciculture, if the land is used principally for the
199 production of tropical fish; aquaculture, including algaculture;
200 sod farming; and all forms of farm products as defined in s.
201 823.14(3) and farm production.

202 (6) (a) In years in which proper application for
203 agricultural assessment has been made and granted pursuant to

596-02945A-18

20181608c1

204 this section, the assessment of land shall be based solely on
205 its agricultural use. The property appraiser shall consider the
206 following use factors only:

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

218 (b) Notwithstanding any provision relating to annual
219 assessment found in s. 192.042, the property appraiser shall
220 rely on 5-year moving average data when utilizing the income
221 methodology approach in an assessment of property used for
222 agricultural purposes.

223 (c)1. For purposes of the income methodology approach to
224 assessment of property used for agricultural purposes,
225 irrigation systems, including pumps and motors, physically
226 attached to the land shall be considered a part of the average
227 yields per acre and shall have no separately assessable
228 contributory value.

229 2. Litter containment structures located on producing
230 poultry farms and animal waste nutrient containment structures
231 located on producing dairy farms shall be assessed by the
232 methodology described in subparagraph 1.

596-02945A-18

20181608c1

233 3. Structures or improvements used in horticultural
234 production for frost or freeze protection, which are consistent
235 with the interim measures or best management practices adopted
236 by the Department of Agriculture and Consumer Services pursuant
237 to s. 570.93 or s. 403.067(7)(c), shall be assessed by the
238 methodology described in subparagraph 1.

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

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

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

596-02945A-18

20181608c1

262 agricultural lands and shall be assessed at a de minimis value
263 of up to \$50 per acre, on a single-year assessment methodology,
264 during the 5-year term of agreement. However, lands converted to
265 other income-producing agricultural uses permissible under such
266 programs shall be assessed pursuant to this section. Land under
267 a mandated eradication or quarantine program which is diverted
268 from an agricultural to a nonagricultural use shall be assessed
269 under s. 193.011.

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

281 (c) Lands classified for assessment purposes as
282 agricultural lands which incur damage as a result of a natural
283 disaster for which a state of emergency is declared pursuant to
284 s. 252.36 and which results in the halting or reduction of
285 agricultural production must continue to be classified as
286 agricultural lands for 5 years following termination of the
287 emergency declaration. However, if such lands are diverted from
288 agricultural use to nonagricultural use during or after the 5-
289 year recovery period, such lands must be assessed under s.
290 193.011.

596-02945A-18

20181608c1

291 Section 3. Subsection (19) is added to section 212.08,
292 Florida Statutes, to read:

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

299 (19) EXEMPTIONS; MATERIALS AND LABOR COSTS RELATING TO
300 AGRICULTURE AND AQUACULTURE.—

301 (a) The following are exempt from the tax imposed by this
302 chapter.

303 1. Building materials used in the construction of a
304 nonresidential farm building as defined in s. 604.50; poles,
305 nets, and other materials used for aquaculture leases; and
306 building materials used in the construction of farm fences on
307 land classified as agriculture as defined in s. 193.461; and

308 2. The cost of labor associated with the construction or
309 installation of any item specified in subparagraph 1.

310
311 The exemptions specified in this paragraph apply retroactively
312 to September 1, 2017.

313 (b) In order to claim a refund on taxes paid for the
314 materials and labor costs identified in paragraph (a), the
315 purchaser must submit a signed certificate stating that the
316 materials and labor are to be used exclusively as required under
317 this subsection. Such submission must also include the name and
318 address of the person claiming the refund, the address and
319 assessment roll parcel number of the real property where the

596-02945A-18

20181608c1

320 improvement is made, and a description of the improvement.
321 Application for refunds must be submitted to the department
322 within 6 months after the transaction or the effective date of
323 this act, whichever occurs later.

324 (c) Possession by a seller, lessor, or other dealer of a
325 written certification by the purchaser certifying the
326 purchaser's entitlement to an exemption allowed under this
327 subsection relieves the seller from the responsibility of
328 collecting the tax on the nontaxable amounts, and the department
329 shall look solely to the purchaser for recovery of such tax if
330 it determines that the purchaser was not entitled to the
331 exemption.

332 Section 4. Section 252.3569, Florida Statutes, is created
333 to read:

334 252.3569 Monitoring of agriculture and livestock safety
335 during disaster.—The Florida Comprehensive Emergency Management
336 Plan must allow the Department of Agriculture and Consumer
337 Services, working from the department's offices or in the
338 Emergency Operations Center, ESF-17, to create the State
339 Agricultural Response Team. If created, the duties and
340 responsibilities of the team must include, but are not limited
341 to, the development, training, and support of county
342 agricultural response teams; asset acquisition; and, as
343 necessary, colocation of a team member at activated local
344 emergency operations centers.

345 Section 5. Section 316.565, Florida Statutes, is amended to
346 read:

347 316.565 Emergency transportation, crops and livestock
348 ~~perishable food~~; establishment of weight loads, etc.—

596-02945A-18

20181608c1

349 (1) The Governor may declare an emergency to exist when
350 there is a breakdown in the normal public transportation
351 facilities necessary in moving ~~perishable food~~ crops grown and
352 livestock raised in the state. The Department of Transportation
353 is authorized during such emergency to waive any ~~establish such~~
354 weight load restrictions and permit verifications loads for
355 hauling over the highways from the fields or packinghouses to
356 the nearest available public transportation facility as
357 circumstances demand. Such waivers may be extended beyond the
358 end of a declared emergency to provide for protracted harvesting
359 and disaster recovery efforts. The department is authorized to
360 issue or accept electronic verification of permits during such
361 emergency and protracted periods. The Department of
362 Transportation shall designate special highway routes, ~~excluding~~
363 ~~the interstate highway system,~~ to facilitate the trucking and
364 render any other assistance needed to expedite moving
365 agricultural products ~~the perishables.~~

366 (2) It is the intent of the Legislature in this chapter to
367 supersede any existing laws when necessary to protect and save
368 ~~any perishable food~~ crops grown and livestock raised in the
369 state and give authority for agencies to provide necessary
370 temporary assistance requested during any such emergency. The
371 department shall consult with the Department of Agriculture and
372 Consumer Services and stakeholders in the agricultural industry
373 in implementing this section.

374 Section 6. Section 604.71, Florida Statutes, is created to
375 read:

376 604.71 Florida agritourism signage program.—The department
377 shall create and administer a program to provide and install

596-02945A-18

20181608c1

378 directional signs on major public highways at, or in reasonable
379 proximity to, the nearest interchange or within 1 mile of roads
380 leading to commercial agricultural facilities that promote
381 tourism by providing tours and onsite sales or samples of
382 Florida agricultural products to tourists.

383 (1) Directional signage must be placed at intervals in a
384 manner that provides visitors with sufficient information to
385 locate the agricultural facility.

386 (2) To qualify for participation in the program, an
387 agricultural facility must:

388 (a) Be open for business at least 4 days a week, 10 months
389 of the year;

390 (b) Have a working growing or ranching area of at least 2
391 acres that can be toured from the facility location specified in
392 the signage;

393 (c) Offer tours of the growing or ranching area; and

394 (d) Apply to and be approved by the department under this
395 section. Upon application by a facility, the department shall
396 assess the facility as to its suitability for the program and
397 the reasonable costs of creating and installing directional
398 signs.

399 (3) The department shall adopt rules to administer this
400 section, including, but not limited to, an application and
401 approval process for applicants.

402 (4) The department shall coordinate with the Department of
403 Agriculture and Consumer Services in administering this section.

404 Section 7. The Division of Law Revision and Information is
405 directed to replace the phrase "the effective date of this act"
406 wherever it occurs in this act with the date this act becomes a

596-02945A-18

20181608c1

407 law.

408 Section 8. This act shall take effect July 1, 2018.