Amendment No. 1

COMMITTEE/SUBCOMMITTE	EE ACTION
ADOPTED	(Y/N)
ADOPTED AS AMENDED	(Y/N)
ADOPTED W/O OBJECTION	(Y/N)
FAILED TO ADOPT	(Y/N)
WITHDRAWN	(Y/N)
OTHER	

Committee/Subcommittee hearing bill: Agriculture, Conservation & Resiliency Subcommittee

Representative Alvarez offered the following:

4 5

6 7

8

9

10

11

12

13

14

15

16

3

1 2

Amendment (with title amendment)

Remove lines 121-158 and insert:

Section 1. Subsection (19) is added to section 212.08, Florida Statutes, 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.

(19) (a) Notwithstanding any other law, a farmer whose property has been classified as agricultural pursuant to s.

844251 - h1279-line 121.docx

Published On: 3/20/2023 5:45:47 PM

193.461 or that has implemented agricultural best management
practices adopted by the Department of Agriculture and Consumer
Services pursuant to s. 403.067(7)(c)2. may apply to the
Department of Revenue for a Florida farm tax exempt agricultural
materials (TEAM) card to claim the applicable sales tax
exemptions provided by this chapter. The card may be presented
to a selling dealer in lieu of certificates or affidavits
otherwise required by this chapter.

- (b) The Florida farm TEAM card is subject to the review and expiration provisions of s. 212.084. The department shall adopt rules to administer this subsection. The Department of Agriculture and Consumer Services may take all actions necessary for the administration, issuance, and distribution of Florida farm TEAM cards to farmers registered with the department.
- (c) For items purchased tax exempt pursuant to this subsection, proof of acceptance by a dealer of a Florida farm TEAM card from a purchaser relieves the seller of the responsibility of collecting the tax on the sale of such items and the department shall look solely to the purchaser for recovery of the tax if it determines that the purchaser was not entitled to the exemption.
- (d) The Department of Agriculture and Consumer Services shall accept Florida farm TEAM card applications beginning on January 1, 2024.

844251 - h1279-line 121.docx

Published On: 3/20/2023 5:45:47 PM

41	Section 2. (1) The Department of Revenue may, and all
42	conditions are deemed met to, adopt emergency rules pursuant to
43	s. 120.54(4), Florida Statutes, for the purpose of implementing
44	s. 212.08(19), Florida Statutes.
45	(2) Notwithstanding any other law, emergency rules adopted
46	pursuant to this section are effective for 6 months after
47	adoption and may be renewed during the pendency of procedures to
48	adopt permanent rules addressing the subject of the emergency
49	<u>rules.</u>
50	Section 3. Subsection (24) is added to section 213.053,
51	Florida Statutes, to read:
52	213.053 Confidentiality and information sharing
53	(24) The department may make available to the Department
54	of Agriculture and Consumer Services, exclusively for official
55	purposes, information for the purposes of administering or
56	issuing the Florida farm tax exempt agricultural materials card
57	pursuant to s. 212.08(19).
58	
59	
60	TITLE AMENDMENT
61	Remove lines 3-13 and insert:
62	Consumer Services; amending s. 212.08, F.S.;
63	authorizing farmers whose property meets certain
64	requirements to apply to the Department of Revenue for
65	a Florida farm tax exempt agricultural materials

Published On: 3/20/2023 5:45:47 PM

844251 - h1279-line 121.docx

COMMITTEE/SUBCOMMITTEE AMENDMENT Bill No. HB 1279 (2023)

Amendment No. 1

(TEAM) card; providing the purpose of the Florida farm
TEAM card; providing that the Florida farm TEAM card
is subject to certain review and expiration
provisions; requiring the department to adopt rules;
authorizing the Department of Agriculture and Consumer
Services to take certain administrative actions
regarding the Florida farm TEAM card; requiring the
department to accept Florida farm TEAM card
applications beginning on a specified date;
authorizing the

844251 - h1279-line 121.docx

Published On: 3/20/2023 5:45:47 PM