

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>      </u>	(Y/N)
ADOPTED AS AMENDED	<u>      </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>      </u>	(Y/N)
FAILED TO ADOPT	<u>      </u>	(Y/N)
WITHDRAWN	<u>      </u>	(Y/N)
OTHER	<u>      </u>	

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

3 Representative Alvarez offered the following:

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5 **Amendment (with title amendment)**

6 Remove lines 121-158 and insert:

7 Section 1. Subsection (19) is added to section 212.08,  
8 Florida Statutes, to read:

9 212.08 Sales, rental, use, consumption, distribution, and  
10 storage tax; specified exemptions.—The sale at retail, the  
11 rental, the use, the consumption, the distribution, and the  
12 storage to be used or consumed in this state of the following  
13 are hereby specifically exempt from the tax imposed by this  
14 chapter.

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

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17 193.461 or that has implemented agricultural best management  
18 practices adopted by the Department of Agriculture and Consumer  
19 Services pursuant to s. 403.067(7)(c)2. may apply to the  
20 Department of Revenue for a Florida farm tax exempt agricultural  
21 materials (TEAM) card to claim the applicable sales tax  
22 exemptions provided by this chapter. The card may be presented  
23 to a selling dealer in lieu of certificates or affidavits  
24 otherwise required by this chapter.

25 (b) The Florida farm TEAM card is subject to the review  
26 and expiration provisions of s. 212.084. The department shall  
27 adopt rules to administer this subsection. The Department of  
28 Agriculture and Consumer Services may take all actions necessary  
29 for the administration, issuance, and distribution of Florida  
30 farm TEAM cards to farmers registered with the department.

31 (c) For items purchased tax exempt pursuant to this  
32 subsection, proof of acceptance by a dealer of a Florida farm  
33 TEAM card from a purchaser relieves the seller of the  
34 responsibility of collecting the tax on the sale of such items  
35 and the department shall look solely to the purchaser for  
36 recovery of the tax if it determines that the purchaser was not  
37 entitled to the exemption.

38 (d) The Department of Agriculture and Consumer Services  
39 shall accept Florida farm TEAM card applications beginning on  
40 January 1, 2024.



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