

1 A bill to be entitled
 2 An act relating to sales tax exemptions for
 3 agricultural products; amending s. 212.08, F.S.;
 4 revising the maximum sales price of certain farm
 5 trailers that is exempt from the sales and use tax;
 6 providing an exemption from the tax for animal health
 7 products used to keep poultry or livestock healthy;
 8 providing an exemption from the tax for certain
 9 agricultural items; providing an effective date.

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 11 Be It Enacted by the Legislature of the State of Florida:

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 13 Section 1. Paragraph (b) of subsection (3) and paragraph
 14 (a) of subsection (5) of section 212.08, Florida Statutes, are
 15 amended to read:

16 212.08 Sales, rental, use, consumption, distribution, and
 17 storage tax; specified exemptions.—The sale at retail, the
 18 rental, the use, the consumption, the distribution, and the
 19 storage to be used or consumed in this state of the following
 20 are hereby specifically exempt from the tax imposed by this
 21 chapter.

22 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

23 (b) The tax may not be imposed on that portion of the
 24 sales price below \$25,000 ~~\$20,000~~ for a trailer weighing 12,000
 25 pounds or less and purchased by a farmer for exclusive use in

26 | agricultural production or to transport farm products from his
27 | or her farm to the place where the farmer transfers ownership of
28 | the farm products to another. This exemption is not forfeited by
29 | using a trailer to transport the farmer's farm equipment. The
30 | exemption provided under this paragraph does not apply to the
31 | lease or rental of a trailer.

32 | (5) EXEMPTIONS; ACCOUNT OF USE.—

33 | (a) Items in agricultural use and certain nets.—There are
34 | exempt from the tax imposed by this chapter nets designed and
35 | used exclusively by commercial fisheries; disinfectants,
36 | fertilizers, insecticides, pesticides, herbicides, fungicides,
37 | and weed killers used for application on crops or groves,
38 | including commercial nurseries and home vegetable gardens, used
39 | in dairy barns or on poultry farms for the purpose of protecting
40 | poultry or livestock, or used directly on poultry or livestock;
41 | prescription and nonprescription animal health products,
42 | including pharmaceuticals, vaccines, and feed additives, used to
43 | keep poultry or livestock healthy; portable containers or
44 | movable receptacles in which portable containers are placed,
45 | used for processing farm products; field and garden seeds,
46 | including flower seeds; nursery stock, seedlings, cuttings, or
47 | other propagative material purchased for growing stock; seeds,
48 | seedlings, cuttings, and plants used to produce food for human
49 | consumption; cloth, plastic, and other similar materials used
50 | for shade, mulch, or protection from frost or insects on a farm;

51 hog wire and nylon mesh netting used on a farm for protection
52 from predatory or destructive animals; barbed wire fencing,
53 including gates and materials used to construct or repair such
54 fencing, used on a beef or dairy cattle farm; stakes used by a
55 farmer to support plants during agricultural production;
56 generators used on poultry farms; compressed or liquefied oxygen
57 used in aquaculture production; and liquefied petroleum gas or
58 other fuel used to heat a structure in which started pullets or
59 broilers are raised; however, such exemption is not allowed
60 unless the purchaser or lessee signs a certificate stating that
61 the item to be exempted is for the exclusive use designated
62 herein. Also exempt are cellophane wrappers, glue for tin and
63 glass (apiarists), mailing cases for honey, shipping cases,
64 window cartons, and baling wire and twine used for baling hay,
65 when used by a farmer to contain, produce, or process an
66 agricultural commodity.

67 Section 2. This act shall take effect July 1, 2017.