

## CHAPTER 98-317

### Committee Substitute for Committee Substitute for House Bill No. 3229

An act relating to tax on sales, use, and other transactions; amending s. 212.051, F.S.; providing an exemption for certain facilities, equipment, and machinery used for pollution control or abatement associated with manufacturing activities, and for structures or equipment associated with replacement thereof; requiring compliance with permitted conditions of the Department of Environmental Protection; providing an exemption for equipment, machinery, and materials required by permit or law for the monitoring, prevention, abatement, or control of pollution at solid waste management facilities; providing an effective date.

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

Section 1. Section 212.051, Florida Statutes, is amended to read:

212.051 Equipment or machinery for pollution control; not subject to sales or use tax.—

(1) Notwithstanding any provision to the contrary, sales, use, or privilege taxes shall not be collected with respect to any facility, device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants in manufacturing, processing, compounding, or producing for sale items of tangible personal property at a fixed location, or from manufacturing or industrial plants or installations, and any structure, machinery, or equipment installed in the reconstruction or replacement of such facility, device, fixture, equipment, or machinery. To qualify, such facility, device, fixture, equipment, or structure must be installed or constructed to meet a law implemented by or a condition of a permit issued by, the Department of Environmental Protection; however, such exemption shall not be allowed unless the purchaser signs a certificate stating that the facility, device, fixture, equipment or structure to be exempted is required to meet such law or condition.

(2) Equipment, machinery, or materials required to meet any law implemented by, or any condition of a permit issued by, the Department of Environmental Protection that are purchased for the monitoring, prevention, abatement, or control of pollution or contaminants at privately owned or operated landfills or construction and demolition debris disposal facilities shall be exempt from taxation as otherwise imposed by this chapter; however, such exemption shall not be allowed unless the purchaser signs a certificate stating that the equipment, machinery, or materials to be exempted are required to meet such law or condition. This exemption does not include solid waste collection vehicles, compactors, graders or other earth-moving equipment.

Section 2. This act shall take effect January 1, 1999.

Became a law without the Governor's approval May 30, 1998.

Filed in Office Secretary of State May 29, 1998.