

CHAPTER 98-416

House Bill No. 4155

An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; providing an exemption for the sale of performance-enhancing or growth-enhancing products for cattle; providing an exemption for generators used on poultry farms; providing an effective date.

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

Section 1. Paragraph (k) is added to subsection (5) of 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.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(k) Growth enhancers or performance enhancers for cattle.—There is exempt from the tax imposed by this chapter the sale of performance-enhancing or growth-enhancing products for cattle.

Section 2. Paragraph (a) of subsection (5) of section 212.08, Florida Statutes, is amended to read:

(5) EXEMPTIONS; ACCOUNT OF USE.—

(a) Items in agricultural use and certain nets.—There are exempt from the tax imposed by this chapter nets designed and used exclusively by commercial fisheries; fertilizers, insecticides, herbicides, and fungicides used for application on crops or groves; portable containers used for processing farm products; field and garden seeds; nursery stock, seedlings, cuttings, or other propagative material purchased for growing stock; cloth, plastic, and other similar materials used for shade, mulch, or protection from frost or insects on a farm; generators used on poultry farms; and liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised; however, such exemption shall not be allowed unless the purchaser or lessee signs a certificate stating that the item to be exempted is for the exclusive use designated herein.

Section 3. This act shall take effect July 1, 1998.

Became a law without the Governor's approval June 17, 1998.

Filed in Office Secretary of State June 11, 1998.