

**Florida Department of Revenue
Tax Information Publication**

TIP 00A01-29
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Changes In Agricultural And Fill Dirt Exemptions

**Reduction In The Partial Exemption Rate For Self-Propelled,
Power-Drawn, Or Power-Driven Farm Equipment**

Effective January 1, 2001, the tax rate on self-propelled, power-drawn, or power-driven farm equipment is reduced from 3 percent to 2.5 percent.

The reduced tax rate applies to the sale, rental, or lease of self-propelled, power-drawn, or power-driven farm equipment used in any stage of agricultural production. This partial exemption is not forfeited by moving qualifying equipment between farms or forests. Repairs to farm equipment or purchases of replacement parts for such equipment do not qualify for the partial exemption.

The term "agricultural production" is defined as the production of plants and animals useful to humans, including the preparation, planting, cultivating, or harvesting of these products or any other practices necessary to accomplish production through the harvest phase, and includes aquaculture, horticulture, floriculture, viticulture, forestry, dairy, livestock, poultry, bees, and any and all forms of farm products and farm production.

This partial exemption is not allowed unless the purchaser, renter, or lessee signs a certificate stating that the farm equipment is to be used exclusively on a farm or in a forest for agricultural production or for fire prevention and suppression, as required by s. 212.08(3), F.S. The dealer is relieved of the responsibility of collection of the tax on the nontaxable amounts if he or she retains a copy of this written certification. In these cases, if the Department of Revenue

determines that the purchaser was not entitled to the partial exemption, the Department will look only to the purchaser for recovery of the tax.

Exemption For Containers Used for processing Farm Products

Effective July 1, 2000, moveable receptacles in which portable containers are placed when used for processing farm products are exempt.

The exemption for moveable receptacles is not allowed unless the purchaser, renter, or lessee signs a certificate stating that the moveable receptacles are to be used exclusively for processing farm products, as required by s. 212.08(5)(a), F.S. The dealer who accepts the certificate is relieved of the responsibility of collection of the tax if he or she retains a copy of this written certification. In these cases, if the Department of Revenue determines that the purchaser was not entitled to the partial exemption, the Department will look only to the purchaser for recovery of the tax.

Exemption For Fill Dirt And Similar Products Expanded

A person securing rock, shell, fill dirt, or similar materials from a location that he or she owns or leases for use on his or her own property is not required to pay use tax on such materials. **Effective July 1, 2000**, a corporation or an affiliated group is included in this exemption when it secures rock, shell, fill dirt, or similar materials secured from a location it owns to be used on property it owns.

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

Information and forms are available on our Internet site at <http://sun6.dms.state.fl.us/dor/>

To receive forms by mail:

- * Order multiple copies of forms from our Internet site at <http://sun6.dms.state.fl.us/dor/forms/order>, or
- * Fax your form request to the DOR Distribution Center at 850-922-2208, or
- * Call the DOR Distribution Center at 850-488-8422, or
- * Mail your form request to:

DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE, 168A
BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your FAX machine telephone.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.

For a written response to your questions, write:

TAX INFORMATION SERVICES, FLORIDA DEPARTMENT OF REVENUE,
1379 BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-2716

Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- * visit us online at <http://sun6.dms.state.fl.us/dor/>,
or
- * call the service center nearest you.

References:

Chapters 2000-355, L.O.F.

Sections 212.02(34), 212.06(15), 212.08(3), (5)(a), F.S.

SALES TAX BRACKETS EFFECTIVE
ON ALL 2.5% TAXABLE TRANSACTIONS
(FLORIDA DEPT. OF REVENUE)

<u>Amount of sale</u>	<u>Tax</u>	<u>Amount of sale</u>	<u>Tax</u>
0.10 - 0.40	0.01	10.10 - 10.40	0.26
0.41 - 0.80	0.02	10.41 - 10.80	0.27
0.81 - 1.20	0.03	10.81 - 11.20	0.28
1.21 - 1.60	0.04	11.21 - 11.60	0.29
1.61 - 2.09	0.05	11.61 - 12.09	0.30
2.10 - 2.40	0.06	12.10 - 12.40	0.31
2.41 - 2.80	0.07	12.41 - 12.80	0.32
2.81 - 3.20	0.08	12.81 - 13.20	0.33
3.21 - 3.60	0.09	13.21 - 13.60	0.34
3.61 - 4.09	0.10	13.61 - 14.09	0.35
4.10 - 4.40	0.11	14.10 - 14.40	0.36
4.41 - 4.80	0.12	14.41 - 14.80	0.37
4.81 - 5.20	0.13	14.81 - 15.20	0.38
5.21 - 5.60	0.14	15.21 - 15.60	0.39
5.61 - 6.09	0.15	15.61 - 16.09	0.40
6.10 - 6.40	0.16	16.10 - 16.40	0.41
6.41 - 6.80	0.17	16.41 - 16.80	0.42
6.81 - 7.20	0.18	16.81 - 17.20	0.43
7.21 - 7.60	0.19	17.21 - 17.60	0.44
7.61 - 8.09	0.20	17.61 - 18.09	0.45
8.10 - 8.40	0.21	18.10 - 18.40	0.46
8.41 - 8.80	0.22	18.41 - 18.80	0.47
8.81 - 9.20	0.23	18.81 - 19.20	0.48
9.21 - 9.60	0.24	19.21 - 19.60	0.49
9.61 - 10.09	0.25	19.61 - 20.09	0.50

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