



DAILY BRIEF

Legislative Session



FROM APRIL 12, 2023

AGRICULTURE

SB 1184/HB 1343 - Relating to Agricultural Lands

On Wednesday, April 12, [SB 1184](#) by Senator Jay Collins (R-Tampa) was heard by the Senate Finance and Tax Committee and was reported favorably with 10 yeas and 0 nays. **AIF stood in support of this legislation.** The House companion, [HB 1343](#), was heard by the House Ways & Means Committee and was reported favorably with 24 yeas and 0 nays. **AIF stood in support of this legislation.**

SB 1184/HB 1343 addresses several land issues facing Florida's agriculture industry and the lands they use to operate on. On current statute, counties are permitted to administer a fire protection service assessment on agricultural land buildings with a minimum value of \$10,000. This legislation would raise the minimum value of issuing these assessments from \$10,000 to \$350,000. This bill also removes the authority of a local municipality from deleting agricultural classifications on property used for farmworker housing. Additionally, this bill would issue a credit on sales tax paid on the rental or purchase of housing for migrant farmworkers.

SB 1184 will now go to the Senate Appropriations Committee for consideration. HB 1343 will now go to the House Infrastructure Strategies Committee for consideration.

AIF supports legislation which increases the just value of nonresidential farm buildings which are exempt from local fire assessments and also creates guidance which more fairly and equitably assesses agricultural land and nonresidential farm buildings for the purposes of Fire Tax Assessments.

SB 1164- Relating to the Department of Agriculture and Consumer Services

On Wednesday, April 12, [SB 1164](#) by Senator Jay Collins (R-Tampa) was heard by the Senate Appropriations Committee on Agriculture, Environment, and General Government and was reported favorably with 13 yeas and 0 nays. **AIF stood in support of this legislation.**

SB 1164 primarily creates a program for sales tax exemptions for production materials used by agricultural producers. The program will allow farmers to apply for and use a Farm Tax Exempt Agricultural Materials (TEAM) card to receive the exemptions. This program works similarly in Georgia and is beneficial to the agriculture community there as well. SB 1164 requires state agencies, universities, and colleges to give preference to food commodities grown or produced in Florida under certain purchasing agreements. Among other mostly technical changes, SB 1164 also revises and eliminates several advisory councils under the Florida Department of Agriculture and Consumer Services.

SB 1164 will now go to the Senate Fiscal Policy Committee for consideration. The House companion, HB 1279, will be heard next by the House Infrastructure Strategies Committee.

AIF supports sales tax exemptions for Florida's agricultural producers and efforts to make these exemptions easier to access.

TAXATION

PCB WMC 23-02- Relating to Taxation

On Wednesday, April 12, **PCB WMC 23-02** by the House Ways and Means Committee was heard for the first time and was reported favorably with 23 yeas and 0 nays. **AIF stood in support of this legislation.**

WMC 23-02 is a comprehensive tax overall that has a multifaceted approach that is friendly to Florida businesses. The bill makes changes and clarifies exemptions pertaining to sales, property, and corporate income taxes. More specifically, WMC 23-02 would delay natural gas machinery taxes from going into effect for 2 years, as well as local communications services tax rates being delayed for 3 years, and reduce the business rent tax rate from 5.5 percent to 4.5 percent. The bill was recently filed, more in-depth information will be reported on Friday after further review of the specifics of the bill.

WMC 23-02 will now go to the House Floor for consideration.

AIF supports legislative efforts to provide tax relief on all businesses operating in Florida. These incentives drive future investment and create a well-rounded, vibrant economy that creates jobs and lowers costs for consumers.