

## Notice of Change/Withdrawal

### DEPARTMENT OF REVENUE

#### Sales and Use Tax

RULE NO.: RULE TITLE:

12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes

#### NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 44 No. 217, November 6, 2018 issue of the Florida Administrative Register.

The following changes are made in response to written comments received from the staff of the Joint Administrative Procedures Committee.

12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(1) through (11) No change.

(12) Industrial Machinery and Equipment Used in Aquaculture

(a) Industrial machinery and equipment, including parts and accessories, purchased for use in aquacultural activities at fixed locations is exempt. For the purposes of this rule, the following definitions apply:

1. "Industrial machinery and equipment" means tangible personal property or other property that has a depreciable life of 3 years or more and that is used as an integral part in the manufacturing, processing, compounding, or production of tangible personal property for sale. A building and its structural components, including heating and air-conditioning equipment are included. The term also includes parts and accessories only to the extent that the exemption is consistent with this sub-paragraph.

2. No change.

(b) No change.