

TAX: Sales and Use
ISSUE: Ostrich Feed Exemption Removal
BILL NUMBER(S): SB1784
SPONSOR(S): Senator Posey
MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2007
DATE OF ANALYSIS: March 21, 2007

SECTION 1: NARRATIVE

a. Current Law:

Section 212.08(7)(d), F. S., provides an exemption for feed for poultry, ostriches, and livestock.

b. Proposed Change:

Amends Section 212.08(7)(d), F.S., Strikes the term “ostrich” from the exemption for feeds.

SECTION 2: DESCRIPTION OF DATA & SOURCES

Florida Department of Agriculture and Consumer Services

SECTION 3: ASSUMPTIONS & RATIONALE

1. The exemption would still be provided due to ostrich being included in the definition of “livestock” in Section 212.02(29), F.S.
2. Section 583.01(19), F.S., which also defines “poultry” to include domesticated food birds. This definition would include ostriches.
3. If the definitions were amended to remove ostriches, the impact would be a positive insignificant.

SECTION 4: METHODOLOGY

SECTION 5: IMPACT SUMMARY (DETAILS ATTACHED)

State Impact—All Funds	FY 2007-08 Annualized	FY 2007-08 Cash	FY 2008-09 Cash
High			
Middle	zero	zero	zero
Low			

State Impact—All Funds	FY 2009-10 Cash	FY 2010-11 Cash
High		
Middle	zero	zero
Low		

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 3 /24 /07) The conference adopted an estimate of insignificant positive.

	FY 2007-08 Annualized	FY 2007-08 Cash	FY 2008-09 Cash
General Revenue Total State Impact			
Total Local Impact			
Total Impact	Insignificant	Insignificant	Insignificant

	FY 2009-10 Cash	FY 2010-11 Cash
General Revenue Total State Impact		
Total Local Impact		
Total Impact	Insignificant	Insignificant