

By Senator Baker

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1 A bill to be entitled

2 An act relating to vanpools; amending s. 212.08, F.S.;

3 creating an exemption from the tax on sales, use, and

4 other transactions for certain leases of passenger

5 vehicles for commuting purposes; defining the term

6 "vanpool lease"; providing an effective date.

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

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10 Section 1. Paragraph (ggg) is added to subsection (7) of

11 section 212.08, Florida Statutes, to read:

12 212.08 Sales, rental, use, consumption, distribution, and

13 storage tax; specified exemptions.—The sale at retail, the

14 rental, the use, the consumption, the distribution, and the

15 storage to be used or consumed in this state of the following

16 are hereby specifically exempt from the tax imposed by this

17 chapter.

18 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any

19 entity by this chapter do not inure to any transaction that is

20 otherwise taxable under this chapter when payment is made by a

21 representative or employee of the entity by any means,

22 including, but not limited to, cash, check, or credit card, even

23 when that representative or employee is subsequently reimbursed

24 by the entity. In addition, exemptions provided to any entity by

25 this subsection do not inure to any transaction that is

26 otherwise taxable under this chapter unless the entity has

27 obtained a sales tax exemption certificate from the department

28 or the entity obtains or provides other documentation as

29 required by the department. Eligible purchases or leases made

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30 with such a certificate must be in strict compliance with this  
31 subsection and departmental rules, and any person who makes an  
32 exempt purchase with a certificate that is not in strict  
33 compliance with this subsection and the rules is liable for and  
34 shall pay the tax. The department may adopt rules to administer  
35 this subsection.

36 (ggg) Vanpool leases.-

37 1. A vanpool lease is exempt from the tax and surcharges  
38 imposed by this chapter.

39 2. For purposes of this paragraph, the term "vanpool lease"  
40 means a lease or license to use a passenger vehicle having a  
41 seating capacity of 7 to 15 individuals, and related equipment  
42 and services, for the primary purpose of commuting to and from  
43 work. The parties to a vanpool lease are the commuter and a  
44 lessor whose primary business is to provide vanpool vehicles or  
45 a public transit agency. The exemption provided under this  
46 paragraph applies only if sales or use tax has been paid on the  
47 acquisition or lease of the vanpooling vehicle and related  
48 equipment by the lessor, unless the lessor is exempt from the  
49 tax imposed by this chapter.

50 Section 2. This act shall take effect October 1, 2010.