

HB 269

2010

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

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

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