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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/02/2012	.	
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The Committee on Budget (Altman) recommended the following:

Senate Amendment (with title amendment)

Between lines 162 and 163
insert:

Section 3. Paragraph (hhh) is added to subsection (7) of
section 212.08, Florida Statutes, to read:

212.08 Sales, rental, use, consumption, distribution, and
storage tax; specified exemptions.—The sale at retail, the
rental, the use, the consumption, the distribution, and the
storage to be used or consumed in this state of the following
are hereby specifically exempt from the tax imposed by this
chapter.

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any



14 entity by this chapter do not inure to any transaction that is
15 otherwise taxable under this chapter when payment is made by a
16 representative or employee of the entity by any means,
17 including, but not limited to, cash, check, or credit card, even
18 when that representative or employee is subsequently reimbursed
19 by the entity. In addition, exemptions provided to any entity by
20 this subsection do not inure to any transaction that is
21 otherwise taxable under this chapter unless the entity has
22 obtained a sales tax exemption certificate from the department
23 or the entity obtains or provides other documentation as
24 required by the department. Eligible purchases or leases made
25 with such a certificate must be in strict compliance with this
26 subsection and departmental rules, and any person who makes an
27 exempt purchase with a certificate that is not in strict
28 compliance with this subsection and the rules is liable for and
29 shall pay the tax. The department may adopt rules to administer
30 this subsection.

31 (hhh) Accessible taxicabs.—The sale or lease of accessible
32 taxicabs is exempt from the tax imposed by this chapter. As used
33 in this paragraph, the term "accessible taxicab" means a
34 chauffeur-driven taxi, limousine, sedan, van, or other passenger
35 vehicle for which an operator is hired for the transportation of
36 persons for compensation; which transports eight passengers or
37 fewer; is equipped with a lift or ramp designed specifically to
38 transport physically disabled persons or contains any other
39 device designed to permit access to, and enable the
40 transportation of, physically disabled persons, including
41 persons who use wheelchairs, motorized wheelchairs, or similar
42 mobility aids; which complies with the accessibility



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43 requirements of the Americans with Disabilities Act of 1990, 49
44 C.F.R. ss. 38.23, 38.25, and 38.31, as amended, regardless of
45 whether such requirements would apply under federal law; and
46 meets all applicable federal motor vehicle safety standards and
47 regulations adopted thereunder. If the lift or ramp or any other
48 device is installed through an aftermarket conversion of a stock
49 vehicle, only the value of the conversion is exempt from the tax
50 imposed by this chapter.

51
52 ===== T I T L E A M E N D M E N T =====

53 And the title is amended as follows:

54 Delete line 11

55 and insert:

56 taxes or fees by the Department of Revenue; amending
57 s. 212.08, F.S.; providing an exemption from the tax
58 on sales, use, and other transactions for the sale or
59 lease of accessible taxicabs; providing a definition
60 of the term "accessible taxicab"; amending