



207918

LEGISLATIVE ACTION

| | | |
|------------|---|-------|
| Senate | . | House |
| Comm: WD | . | |
| 02/09/2012 | . | |
| | . | |
| | . | |
| | . | |

The Committee on Budget Subcommittee on Finance and Tax (Norman) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. 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.



207918

13 (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 vehicles.—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 where the operator and the motor vehicle are hired and
36 used for the transportation of persons for compensation, and
37 which transports eight passengers or fewer and is equipped with
38 a lift or ramp designed specifically to transport physically
39 disabled persons or contains any other device designed to permit
40 access to and enable the transportation of physically disabled
41 persons, including persons who use wheelchairs, motorized



207918

42 wheelchairs, or similar mobility aids; complies with the
43 accessibility requirements of the Americans with Disabilities
44 Act of 1990, 49 C.F.R., ss. 38.23, 38.25, and 38.31, as amended,
45 whether or not such regulations would apply under federal law;
46 and meets all applicable federal motor vehicle safety standards
47 and regulations adopted thereunder. If such equipment is
48 installed through an aftermarket conversion of a stock vehicle,
49 only the value of the conversion is exempt from the tax imposed
50 by this chapter.

51 Section 2. (1) The Office of Program Policy Analysis and
52 Government Accountability shall conduct a study, in conjunction
53 with local governmental agencies responsible for regulating
54 taxicabs, if applicable, and local transportation service
55 providers, to determine the availability of accessible taxicabs
56 operating in metropolitan and tourist-destination areas.

57 (2) Specifically, the Office of Program Policy Analysis and
58 Government Accountability shall collect the following
59 information:

60 (a) The number of accessible taxicabs and other accessible
61 vehicles that are available in the counties being studied,
62 including the total percentage of accessible taxicabs and other
63 accessible vehicles relative to the entire fleet of taxicabs.

64 (b) The availability of accessible taxicabs and other
65 accessible vehicles at airports and seaports, including the
66 average wait times for passengers needing such vehicles.

67 (c) A synopsis of any recent appellate court decisions
68 related to availability of accessible taxicabs and the potential
69 effect of such decisions on persons desiring accessible vehicles
70 in this state.



207918

71 (d) How major cities in Florida compare to other cities
72 around the country of comparable population and demographics in
73 terms of the number of complaints filed with local regulators
74 regarding the unavailability of accessible taxicab service.

75 (e) Information concerning cooperative agreements in this
76 state between smaller taxi vendors and larger taxi vendors who
77 act as partners in order to satisfy demand for accessible
78 transportation.

79 (3) The Office of Program Policy Analysis and Government
80 Accountability shall issue a final report and present
81 recommendations to the Legislature for planning and providing
82 funding for the provision of accessible vehicles. The report
83 shall be submitted to the President of the Senate and the
84 Speaker of the House of Representatives by February 1, 2013.

85 Section 3. This act shall take effect July 1, 2012.

86
87 ===== T I T L E A M E N D M E N T =====

88 And the title is amended as follows:

89 Delete everything before the enacting clause
90 and insert:

91 A bill to be entitled

92 An act relating to transportation accessibility;
93 amending s. 212.08, F.S.; providing a tax exemption
94 for the sale or lease of accessible vehicles;
95 providing a definition; requiring the Office of
96 Program Policy Analysis and Government Accountability
97 to conduct a study to determine the availability of
98 accessible taxicabs operating in metropolitan and
99 tourist-destination areas of the state; describing the



100 information to be collected in the study; requiring
101 the Office of Program Policy Analysis and Government
102 Accountability to include recommendations in its final
103 report for consideration by the Legislature; providing
104 an effective date.