



907828

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/27/2012	.	
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The Committee on Transportation (Benacquisto) 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.



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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 chauffer 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



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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 to determine the  
53 availability of accessible taxicabs operating in metropolitan  
54 and tourist destination areas, including, but not limited, to  
55 Miami-Dade, Broward, Palm Beach, Orange, Hillsborough, Duval,  
56 Lee, Escambia, and Volusia Counties.

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 available in the  
61 counties being studied, including the total percentage of  
62 accessible cabs relative to the entire fleet of taxicabs.

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

66 (c) Statements from persons who work with disabled and  
67 senior communities regarding the availability of accessible  
68 taxicabs for use in everyday life, such as access to grocery  
69 stores, doctor offices, and recreational activities, along with  
70 the availability of accessible vehicles when traveling



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71 throughout the state.

72 (d) A synopsis of any recent court decisions related to  
73 availability of accessible taxicabs and the potential effect of  
74 such decisions on persons desiring accessible vehicles in this  
75 state.

76 (e) Information relating to how major cities in Florida  
77 compare to other cities around the country in terms of the  
78 operation and regulation of accessible and available taxicabs,  
79 including Washington, D.C., Chicago, New York City, Atlanta, and  
80 Philadelphia.

81 (f) Information concerning cooperative agreements in this  
82 state between smaller taxi vendors and larger taxi vendors who  
83 act as partners to satisfy demand for accessible transportation.

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

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

91  
92 ===== T I T L E A M E N D M E N T =====

93 And the title is amended as follows:

94  
95 Delete everything before the enacting clause  
96 and insert:

97 A bill to be entitled  
98 An act relating to transportation accessibility;  
99 amending s. 212.08, F.S.; providing a tax exemption



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100 for the sale or lease of accessible vehicles;  
101 providing a definition; requiring the Office of  
102 Program Policy Analysis and Government Accountability  
103 to conduct a study to determine the availability of  
104 accessible taxicabs operating in metropolitan and  
105 tourist destination areas of the state; describing the  
106 information to be collected in the study; requiring  
107 the Office of Program Policy Analysis and Government  
108 Accountability to include in its final report  
109 recommendations for consideration by the Legislature;  
110 providing an effective date.