

20121392e1

1 A bill to be entitled
2 An act relating to transportation accessibility;
3 amending s. 212.08, F.S.; providing a tax exemption
4 for the sale or lease of accessible vehicles;
5 providing a definition; providing an effective date.
6

7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. Paragraph (hhh) is added to subsection (7) of
10 section 212.08, Florida Statutes, to read:

11 212.08 Sales, rental, use, consumption, distribution, and
12 storage tax; specified exemptions.—The sale at retail, the
13 rental, the use, the consumption, the distribution, and the
14 storage to be used or consumed in this state of the following
15 are hereby specifically exempt from the tax imposed by this
16 chapter.

17 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
18 entity by this chapter do not inure to any transaction that is
19 otherwise taxable under this chapter when payment is made by a
20 representative or employee of the entity by any means,
21 including, but not limited to, cash, check, or credit card, even
22 when that representative or employee is subsequently reimbursed
23 by the entity. In addition, exemptions provided to any entity by
24 this subsection do not inure to any transaction that is
25 otherwise taxable under this chapter unless the entity has
26 obtained a sales tax exemption certificate from the department
27 or the entity obtains or provides other documentation as
28 required by the department. Eligible purchases or leases made
29 with such a certificate must be in strict compliance with this

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

35 (hhh) Accessible vehicles.—The sale or lease of accessible
36 taxicabs is exempt from the tax imposed by this chapter. As used
37 in this paragraph, the term "accessible taxicab" means a
38 chauffeur-driven taxi, limousine, sedan, van, or other passenger
39 vehicle where the operator and the motor vehicle are hired and
40 used for the transportation of persons for compensation, and
41 which transports eight passengers or fewer and is equipped with
42 a lift or ramp designed specifically to transport physically
43 disabled persons or contains any other device designed to permit
44 access to and enable the transportation of physically disabled
45 persons, including persons who use wheelchairs, motorized
46 wheelchairs, or similar mobility aids; complies with the
47 accessibility requirements of the Americans with Disabilities
48 Act of 1990, 49 C.F.R., ss. 38.23, 38.25, and 38.31, as amended,
49 whether or not such regulations would apply under federal law;
50 and meets all applicable federal motor vehicle safety standards
51 and regulations adopted thereunder. If such equipment is
52 installed through an aftermarket conversion of a stock vehicle,
53 only the value of the conversion is exempt from the tax imposed
54 by this chapter.

55 Section 2. This act shall take effect July 1, 2012.