

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Transportation Committee

BILL: CS/SB 1392

INTRODUCER: Transportation Committee and Senator Benacquisto

SUBJECT: Transportation Accessibility

DATE: January 26, 2012 **REVISED:** _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Looke	Buford	TR	Fav/CS
2.			BC	
3.				
4.				
5.				
6.				

Please see Section VIII. for Additional Information:

- | | | |
|------------------------------|-------------------------------------|---|
| A. COMMITTEE SUBSTITUTE..... | <input checked="" type="checkbox"/> | Statement of Substantial Changes |
| B. AMENDMENTS..... | <input type="checkbox"/> | Technical amendments were recommended |
| | <input type="checkbox"/> | Amendments were recommended |
| | <input type="checkbox"/> | Significant amendments were recommended |

I. Summary:

This bill creates a new, unnumbered section of the Florida Statutes which directs the Office of Program Policy Analysis and Government Accountability (OPPAGA) to conduct a study in order to determine the availability of accessible taxicabs operating in metropolitan and tourist destination areas. OPPAGA is directed to look at several enumerated factors and must issue a final report by February 1, 2013 and present recommendations to the Legislature.

This bill amends s. 212.08, F.S., to add an exemption to the sales, rental, use, consumption, distribution, and storage tax for sales or leases of accessible taxicabs, as defined, provided that, should the accessible vehicle be an aftermarket conversion, only the price of the conversion is exempt from the tax.

II. Present Situation:

Currently, there is no state or federal requirement that taxicab companies purchase or maintain accessible taxicabs, as defined in this bill, unless they purchase vehicles larger than automobiles. Under s. 49 CFR 37.29(b), “[p]roviders of taxi service are not required to purchase or lease accessible automobiles.” However, “[i]f a taxi company purchases a larger vehicle, like a van, it

is subject to the same rules as any other private entity primarily engaged in the business of transporting people which operates a demand responsive service. That is, unless it is already providing equivalent service, any van it acquires must be accessible.”¹

However, local jurisdictions sometimes require or incentivize taxicab companies to provide accessible vehicles. For example, Miami-Dade County requires that “at least three (3) percent of the total number of for-hire taxicab licenses are operated using accessible vehicles.”² And, the City of Orlando allows taxicab companies to increase their fleet size by adding dual-purpose taxicabs which are defined as cabs “specifically equipped for transporting handicapped or wheelchair bound passengers.”³

In addition to these potential requirements, the state also provides accessible transportation, by request, through the Florida Commission for the Transportation Disadvantaged (FCTD). FCTD provides accessible and affordable rides, for both Medicaid and non-Medicaid purposes, to people with disabilities by contracting with 48 local Community Transportation Coordinators and, in the case of Medicaid based transportation, 10 Sub-contracted Transportation Providers. According to the FCTD’s 2011 Annual Performance Report, the FCTD’s “Coordinated Transportation System... provided 51.1 million trips to over 700,000 older adults, persons with disabilities, people with low income, or at-risk children.”⁴ For non-emergency Medicaid patients alone FCTD provided 586,419 wheelchair trips.⁵ Also, even though the FCTD was not able to meet requests for 228,640 trips, only 4,821 trip requests were denied due to a lack of a vehicle.⁶

Currently, there is no sales tax exemption for accessible vehicles such as the one provided for in this bill. Though it is possible to retrofit vehicles in order to comply with ADA specifications for accessible vehicles, only one company currently manufactures such vehicles from the ground up and, as such, can take full advantage of the sales tax exemption.

III. Effect of Proposed Changes:

Section 1 of this bill creates a new, unnumbered section of the Florida Statutes which directs OPPAGA to conduct a study in order to determine the availability of accessible taxicabs operating in metropolitan and tourist destination areas. OPPAGA is directed to look at:

- the number of accessible taxicabs available in the counties being studied;
- the availability of taxicabs at airports and seaports;
- statements from persons who work with disabled and senior communities regarding the availability of accessible taxicabs for use in everyday life;
- a synopsis of any recent court decisions related to the availability of accessible taxicabs and the potential effect of such decisions;

¹ Appendix D to Part 37 – Construction and Interpretation of Provisions of 49 CFR Part 37 – Section 37.29 Private Providers of Taxi Service, found at http://www.fta.dot.gov/12876_3906.html, last viewed on January 17, 2012.

² Miami-Dade County code, s. 31-82(k)(1)

³ City of Orlando Code of Ordinances, s. 55.25(3)

⁴ 2011 Annual Performance Report, Florida Commission for the Transportation Disadvantaged, Jan. 1, 2012, pg. 6

⁵ Id. at 15

⁶ Id. at 55-57

- a comparison of major cities in Florida with other major cities around the country in terms of operation and regulation of accessible and available taxicabs;
- information on cooperative agreements between smaller taxicab companies and larger vendors who act as partners to satisfy demand for accessible taxicabs.

OPPAGA must issue a final report to the President of the Senate and the Speaker of the House by February 1, 2013 and must also present recommendations to the Legislature.

Section 2 of this bill amends s. 212.08, F.S., to add an exemption to the sales, rental, use, consumption, distribution, and storage tax for sales or leases of accessible taxicabs, as defined, provided that, should the accessible vehicle be an aftermarket conversion, only the price of the conversion is exempt from the tax.

Section 3 of this bill creates an effective date of July 1, 2012.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

This bill creates a new tax exemption from the sales, rental, use, consumption, distribution, and storage tax for sales or leases of accessible taxicabs, as defined, provided that, should the accessible vehicle be an aftermarket conversion, only the price of the conversion is exempt from the tax. This new tax exemption would cause an indeterminate negative impact on general revenue.

B. Private Sector Impact:

This bill could have a potential but indeterminate positive impact on companies who sell vehicles that comply with the criteria of the tax exemption or retrofit vehicles to comply with the criteria of the tax exemption.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Transportation on January 26, 2012:

- Section 1 of the bill, which defined terms and required various actions with regards to accessible taxicabs, is removed.
- Section 3 of the bill, which required that all vehicles used to provide transportation for Medicaid be accessible, is removed.
- Section 2 of the bill, which grants a tax exemption for the purchase or retrofitting of accessible vehicles, is renumbered as section 1 and the term “accessible vehicles” is changed to “accessible taxicabs” and redefined so as to exempt a smaller class of vehicles.
- A new section 2 is created which mandates the OPPAGA study outlined above.

B. Amendments:

None.