

By the Committee on Transportation; and Senator Benacquisto

596-02448-12

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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; requiring the Office of
6 Program Policy Analysis and Government Accountability
7 to conduct a study to determine the availability of
8 accessible taxicabs operating in metropolitan and
9 tourist destination areas of the state; describing the
10 information to be collected in the study; requiring
11 the Office of Program Policy Analysis and Government
12 Accountability to include in its final report
13 recommendations for consideration by the Legislature;
14 providing an effective date.

15
16 Be It Enacted by the Legislature of the State of Florida:

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18 Section 1. Paragraph (hhh) is added to subsection (7) of
19 section 212.08, Florida Statutes, to read:

20 212.08 Sales, rental, use, consumption, distribution, and
21 storage tax; specified exemptions.—The sale at retail, the
22 rental, the use, the consumption, the distribution, and the
23 storage to be used or consumed in this state of the following
24 are hereby specifically exempt from the tax imposed by this
25 chapter.

26 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
27 entity by this chapter do not inure to any transaction that is
28 otherwise taxable under this chapter when payment is made by a
29 representative or employee of the entity by any means,

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30 including, but not limited to, cash, check, or credit card, even
31 when that representative or employee is subsequently reimbursed
32 by the entity. In addition, exemptions provided to any entity by
33 this subsection do not inure to any transaction that is
34 otherwise taxable under this chapter unless the entity has
35 obtained a sales tax exemption certificate from the department
36 or the entity obtains or provides other documentation as
37 required by the department. Eligible purchases or leases made
38 with such a certificate must be in strict compliance with this
39 subsection and departmental rules, and any person who makes an
40 exempt purchase with a certificate that is not in strict
41 compliance with this subsection and the rules is liable for and
42 shall pay the tax. The department may adopt rules to administer
43 this subsection.

44 (hhh) Accessible vehicles.—The sale or lease of accessible
45 taxicabs is exempt from the tax imposed by this chapter. As used
46 in this paragraph, the term "accessible taxicab" means a
47 chauffeur-driven taxi, limousine, sedan, van, or other passenger
48 vehicle where the operator and the motor vehicle are hired and
49 used for the transportation of persons for compensation, and
50 which transports eight passengers or fewer and is equipped with
51 a lift or ramp designed specifically to transport physically
52 disabled persons or contains any other device designed to permit
53 access to and enable the transportation of physically disabled
54 persons, including persons who use wheelchairs, motorized
55 wheelchairs, or similar mobility aids; complies with the
56 accessibility requirements of the Americans with Disabilities
57 Act of 1990, 49 C.F.R., ss. 38.23, 38.25, and 38.31, as amended,
58 whether or not such regulations would apply under federal law;

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59 and meets all applicable federal motor vehicle safety standards
60 and regulations adopted thereunder. If such equipment is
61 installed through an aftermarket conversion of a stock vehicle,
62 only the value of the conversion is exempt from the tax imposed
63 by this chapter.

64 Section 2. (1) The Office of Program Policy Analysis and
65 Government Accountability shall conduct a study to determine the
66 availability of accessible taxicabs operating in metropolitan
67 and tourist-destination areas, including, but not limited, to
68 Miami-Dade, Broward, Palm Beach, Orange, Hillsborough, Duval,
69 Lee, Escambia, and Volusia Counties.

70 (2) Specifically, the Office of Program Policy Analysis and
71 Government Accountability shall collect the following
72 information:

73 (a) The number of accessible taxicabs available in the
74 counties being studied, including the total percentage of
75 accessible cabs relative to the entire fleet of taxicabs.

76 (b) The availability of accessible taxicabs at airports and
77 seaports, including average wait times for passengers needing
78 such vehicles.

79 (c) Statements from persons who work with disabled and
80 senior communities regarding the availability of accessible
81 taxicabs for use in everyday life, such as access to grocery
82 stores, doctor offices, and recreational activities, along with
83 the availability of accessible vehicles when traveling
84 throughout the state.

85 (d) A synopsis of any recent court decisions related to
86 availability of accessible taxicabs and the potential effect of
87 such decisions on persons desiring accessible vehicles in this

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88 state.

89 (e) Information relating to how major cities in Florida
90 compare to other cities around the country in terms of the
91 operation and regulation of accessible and available taxicabs,
92 including Washington, D.C., Chicago, New York City, Atlanta, and
93 Philadelphia.

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

97 (3) The Office of Program Policy Analysis and Government
98 Accountability shall issue a final report and present
99 recommendations to the Legislature for planning and providing
100 funding for the provision of accessible vehicles. The report
101 shall be submitted to the President of the Senate and the
102 Speaker of the House of Representatives by February 1, 2013.

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