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LEGISLATIVE ACTION

Senate	.	House
Comm: OO	.	
03/07/2012	.	
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The Committee on Budget Subcommittee on Finance and Tax (Altman) recommended the following:

**Senate Amendment (with directory and title amendments)**

Between lines 271 and 272  
insert:

(iii) Accessible taxicabs.—The sale or lease of accessible taxicabs is exempt from the tax imposed by this chapter. As used in this paragraph, the term “accessible taxicab” means a chauffer-driven taxi, limousine, sedan, van, or other passenger vehicle for which an operator is hired to use for the transportation of persons for compensation; which transports eight passengers or fewer; is equipped with a lift or ramp designed specifically to transport physically disabled persons



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13 or contains any other device designed to permit access to, and  
14 enable the transportation of, physically disabled persons,  
15 including persons who use wheelchairs, motorized wheelchairs, or  
16 similar mobility aids; which complies with the accessibility  
17 requirements of the Americans with Disabilities Act of 1990, 49  
18 C.F.R. ss. 38.23, 38.25, and 38.31, as amended, regardless of  
19 whether such requirements would apply under federal law; and  
20 meets all applicable federal motor vehicle safety standards and  
21 regulations adopted thereunder. If the lift or ramp or any other  
22 device is installed through an aftermarket conversion of a stock  
23 vehicle, only the value of the conversion is exempt from the tax  
24 imposed by this chapter.

25  
26 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

27 And the directory clause is amended as follows:

28 Delete line 192

29 and insert:

30 Statutes, are amended, and paragraphs (hhh) and (iii) are added  
31 to

32  
33 ===== T I T L E A M E N D M E N T =====

34 And the title is amended as follows:

35 Delete line 20

36 and insert:

37 transactions; providing an exemption from the tax on  
38 sales, use, and other transactions for the sale or  
39 lease of accessible taxicabs; providing a definition  
40 of the term "accessible taxicab"; revising a condition  
41 for an exemption for