

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Nuñez offered the following:

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3 **Amendment (with title amendment)**

4 Between lines 383 and 384, insert:

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6 Section 3. Paragraph (hhh) is added to subsection (7) of
7 section 212.08, Florida Statutes, to read:

8 212.08 Sales, rental, use, consumption, distribution, and
9 storage tax; specified exemptions.—The sale at retail, the
10 rental, the use, the consumption, the distribution, and the
11 storage to be used or consumed in this state of the following
12 are hereby specifically exempt from the tax imposed by this
13 chapter.

14 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
15 entity by this chapter do not inure to any transaction that is
16 otherwise taxable under this chapter when payment is made by a
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17 representative or employee of the entity by any means,
18 including, but not limited to, cash, check, or credit card, even
19 when that representative or employee is subsequently reimbursed
20 by the entity. In addition, exemptions provided to any entity by
21 this subsection do not inure to any transaction that is
22 otherwise taxable under this chapter unless the entity has
23 obtained a sales tax exemption certificate from the department
24 or the entity obtains or provides other documentation as
25 required by the department. Eligible purchases or leases made
26 with such a certificate must be in strict compliance with this
27 subsection and departmental rules, and any person who makes an
28 exempt purchase with a certificate that is not in strict
29 compliance with this subsection and the rules is liable for and
30 shall pay the tax. The department may adopt rules to administer
31 this subsection.

32 (hhh) Accessible vehicles.—The sale or lease of accessible
33 taxicabs is exempt from the tax imposed by this chapter. As used
34 in this paragraph, the term "accessible taxicab" means a
35 chauffeur-driven taxi, limousine, sedan, van, or other passenger
36 vehicle where the operator and the motor vehicle are hired and
37 used for the transportation of persons for compensation, and
38 which transports eight passengers or fewer and is equipped with
39 a lift or ramp designed specifically to transport physically
40 disabled persons or contains any other device designed to permit
41 access to and enable the transportation of physically disabled
42 persons, including persons who use wheelchairs, motorized
43 wheelchairs, or similar mobility aids; complies with the
44 accessibility requirements of the Americans with Disabilities

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45 Act of 1990, 49 C.F.R., ss. 38.23, 38.25, and 38.31, as amended,
46 whether or not such regulations would apply under federal law;
47 and meets all applicable federal motor vehicle safety standards
48 and regulations adopted thereunder. If such equipment is
49 installed through an aftermarket conversion of a stock vehicle,
50 only the value of the conversion is exempt from the tax imposed
51 by this chapter.

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T I T L E A M E N D M E N T

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Remove line 11 and insert:

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taxes or fees by the Department of Revenue; amending s. 212.08,

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F.S.; providing a tax exemption for the sale or lease of

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accessible vehicles; providing a definition; amending