



Florida Department of Revenue
Tax Information Publication

TIP

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Sales Tax Exemption on the Sale or Lease of Accessible Taxicabs

Effective January 1, 2013, section 212.08(7), Florida Statutes (F.S.), is amended to provide an exemption from sales and use tax on the sale or lease of accessible taxicabs. The term “accessible taxicab” is defined to mean:

A chauffeur-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 or contains any other device designed to permit access;
- Enables the transportation of physically disabled persons, including persons who use wheelchairs, motorized wheelchairs, or similar mobility aids;
- Complies with the accessibility requirements of the Americans with Disabilities Act of 1990, 49 C.F.R. ss. 38.23, 38.25, and 38.31, as amended, regardless of whether such requirements would apply under federal law; and
- Meets all applicable federal motor vehicle safety standards and regulations adopted under the Act.

When a lift, ramp, or any other device is installed through an aftermarket conversion of a stock motor vehicle, only the charge for the conversion is exempt from tax. The motor vehicle itself is taxable.

To be entitled to this exemption, the purchaser must present to the seller, and the seller must retain in its records, a blanket certificate of exemption that indicates in the “other” field that the purchaser is purchasing an accessible taxicab or any aftermarket conversion of a stock motor vehicle for use as provided in section 212.08(7)(iii), F.S. (See Form DR-97 - *Suggested Format for Blanket Exemption Certificate Based on Property’s Use.*)

References: Section 8, Chapter 2012-32, Laws of Florida; section 212.08(7)(iii), Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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