## **ADOPTED**

Representatives Powell of the 32<sup>nd</sup> and Powell of the 171<sup>st</sup> offer the following amendment:

- 1 Amend the Senate Science and Technology Committee substitute to HB 225 (LC 43 0160S)
- 2 by inserting after "effective dates" on line 18 "and for legislative intent".
- 3 By striking "(2)" on line 57 and inserting in lieu thereof "(3)".
- 4 By striking lines 220 and 221 and inserting in lieu thereof the following:
- 5 the minimum amount of commercial liability insurance prescribed by state law;
  - By striking lines 409 through 434 and inserting in lieu thereof the following:
    - (2) On and after July 1, 2017, an owner of each for-hire vehicle, prior to commencing operations in this state and annually thereafter, shall obtain a for-hire vehicle master license from the department. The department shall issue a decal or certificate for each motor vehicle covered under such master license, and the owner shall display such decal on such vehicle at all times in the manner prescribed by the department by rule or regulation or shall maintain a copy of the certificate in the covered vehicle or electronically on the driver's smartphone which certificate shall be displayed to law enforcement personnel or agents of the department upon request. With regard to ride share drivers who are employed directly by a ride share network service or who operate as independent contractors for a ride share network service, the ride share network service shall be responsible for obtaining a master license for all of its affiliated ride share drivers. The obtaining of a master license shall not operate to relieve a taxi service, a limousine carrier, a ride share network service, or the owner of a for-hire vehicle from sales and use taxes on fares which were previously incurred.
    - (3) The owner of each for-hire vehicle in operation in this state on July 1, 2017, shall obtain a for-hire master license from the department prior to such date and shall obtain a decal or certificate for each motor vehicle covered under such master license, and the owner shall either display such decal on such vehicle at all times in the manner prescribed by the department by rule or regulation or shall maintain a copy of the certificate in the covered vehicle or electronically on the driver's smartphone which certificate shall be displayed to law enforcement personnel or agents of the department upon request. With regard to ride share drivers who are employed directly by a ride share network service or who operate as independent contractors for a ride share network service, the ride share network service shall be responsible for obtaining a master license for all of its affiliated

ride share drivers. The obtaining of a master license shall not operate to relieve a taxi
service, a limousine carrier, a ride share network service, or the owner of a for-hire
vehicle from sales and use taxes on fares which were previously incurred.

By striking lines 454 through 459 and inserting in lieu thereof the following:

- (5) Of this annual master license fee, 57 percent shall be retained by the state for deposit in the general fund of the state treasury. At the time of payment of the annual master license fee, the owner obtaining the master license shall provide to the department a written declaration setting forth the county or counties in which vehicles operate. The remaining 43 percent of the annual master license fee shall be divided by the department proportionately according to population to the county or counties set forth in such declaration. The proportional amounts shall be distributed to the county tag agent in each such county to allocate and distribute to the county governing authority and to municipal governing authorities, the board of education of the county school system, and the board of education of any independent school system located in such county in the manner provided in this paragraph:
- By striking lines 526 through 532 and inserting in lieu thereof the following:
  - (6) On and after July 1, 2017, it shall be illegal for a taxi service, a limousine carrier, a ride share network service, or an owner of a for-hire vehicle who is providing transportation services to fail to display a current tax decal or maintain a physical or electronic certificate in such vehicle as prescribed by this subsection and as may be required by the department by rule or regulation. Any person who violates this paragraph shall be guilty of a misdemeanor of a high and aggravated nature and additionally shall be subject to a civil fine of not more than \$5,000.00 per violation.
  - (7) This subsection shall be repealed by operation of law on July 1, 2017."
- 55 By striking lines 673 through 678 and inserting in lieu thereof the following:
  - "(25) Reserved On and after July 1, 2017, fares of for-hire vehicles for which taxi services, limousine carriers, ride share network services, or the owners of such vehicles have purchased a for-hire master license in lieu of paying sales and use taxes on fares pursuant to the provisions of subsection (b) of Code Section 40-2-168. This provision shall not relieve taxi services, limousine carriers, transportation referral services, transportation referral services, or ride share service networks of sales and use tax liability on fares incurred prior to the purchase of such for-hire master license. This paragraph shall be repealed by operation of law on July 1, 2017;".