

9500

I N A S S E M B L Y

January 7, 2010

Introduced by M. of A. ESPAILLAT -- read once and referred to the
Committee on Ways and Means

AN ACT to amend the tax law, in relation to transportation service

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Paragraph 34 of subdivision (b) of section 1101 of the tax
2 law, as added by section 1 of part U-1 of chapter 57 of the laws of
3 2009, is amended to read as follows:
4 (34) Transportation service. The service of transporting, carrying or
5 conveying a person or persons by livery service; whether to a single
6 destination or to multiple destinations; and whether the compensation
7 paid by or on behalf of the passenger is based on mileage, trip, time
8 consumed or any other basis. A service that begins and ends in this
9 state is deemed intra-state even if it passes outside this state during
10 a portion of the trip. However, transportation service does not include
11 transportation of persons in connection with funerals. Transportation
12 service includes transporting, carrying, or conveying property of the
13 person being transported, whether owned by or in the care of such
14 person. In addition to what is included in the definition of "receipt"
15 in paragraph three of this subdivision, receipts from the sale of transportation service subject to tax include any handling, carrying, baggage, booking service, administrative, mark-up, additional, or other charge, of any nature, made in conjunction with the transportation service. Livery service means service provided by limousine[, black car] or other motor vehicle, with a driver, but excluding a taxicab [and], a bus, A BLACK CAR and [excluding] any scheduled public service AND EXCLUDING A LIVERY DISPATCHED FROM A CENTRAL FACILITY IN A CITY WITH A POPULATION OF MORE THAN ONE MILLION PEOPLE WHERE SUCH CENTRAL FACILITY HAS CERTIFIED THAT MORE THAN TEN PERCENT OF ITS BUSINESS IS ON A DIRECT CASH PAYMENT BY A PASSENGER AND RATES ARE NOT BASED ON GARAGE TO GARAGE SERVICE. Limousine means a vehicle with a seating capacity of up to fourteen persons, excluding the driver. Black car means a for-hire vehicle dispatched from a central facility.
29 S 2. This act shall take effect immediately and shall apply to
30 receipts received on or after June 1, 2009.

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets [] is old law to be omitted.

LBD14399-05-9