

8865

2009-2010 Regular Sessions

I N A S S E M B L Y

June 11, 2009

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

AN ACT to amend the tax law, in relation to excluding community care services and base stations from sales tax

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 trans-  
16 portation service subject to tax include any handling, carrying,  
17 baggage, booking service, administrative, mark-up, additional, or other  
18 charge, of any nature, made in conjunction with the transportation  
19 service. Livery service means service provided by limousine[, ] OR black  
20 car [or other motor vehicle, with a driver,] but excluding a taxicab and  
21 a bus, and excluding any scheduled public service, BASE STATION AND  
22 LIVERY AS DEFINED BY SECTION 6-01 OF THE RULES AND REGULATIONS OF THE  
23 NEW YORK CITY TAXI AND LIMOUSINE COMMISSION. Limousine means a vehicle  
24 with a seating capacity of up to fourteen persons, excluding the driver.  
25 Black car means a for-hire vehicle dispatched from a central facility.

26 S 2. This act shall take effect immediately.

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

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