S T A T E O F N E W Y O R K

5854

2011-2012 Regular Sessions

I N S E N A T E

June 24, 2011

Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law, in relation to the tax on taxicab rides in a city of one million or more located in the metropolitan commuter transportation district; and to amend a chapter of the laws of 2011 relating to livery permits, as proposed in legislative bill numbers S.5825 and A.8496, in relation to the effectiveness of such chapter

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

Section 1. Section 1280 of the tax law, as added by section 1 of part E of chapter 25 of the laws of 2009, subdivisions (d), (e), (f) and (h) as amended and subdivisions (i), (j), (k), (l), (m) and (n) as added by section 2 part V of chapter 57 of the laws of 2010, is amended to read as follows:

S 1280. Definitions. When used in this article, unless otherwise expressly stated, the following words and terms shall have the following meanings:

(a) "Person" means an individual, partnership, limited liability company, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, any combination of individuals, and any other form of unincorporated enterprise owned or conducted by two or more persons.

(b) "MCTD" means the metropolitan commuter transportation district established by section twelve hundred sixty-two of the public authorities law.

(c) "City" means a city of a million or more located in the MCTD.

(d) "Taxicab" means a motor vehicle licensed by the TLC to carry passengers for hire and authorized to accept hails from prospective passengers in the street.

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

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(e) "Taxicab trip" means a taxicab trip provided to one or more passengers regardless of the number of stops, WHICH RESULTS FROM ACCEPTANCE OF A STREET HAIL AND for which the taximeter is required to be in the recording or hired position.

(f) "Taxicab owner" or "owner" means a person licensed by the TLC to own and operate a medallion taxicab, INCLUDING, FOR PURPOSES OF THIS ARTICLE, A VEHICLE WITH A HAIL PRIVILEGE VEHICLE PERMIT ISSUED BY THE TLC PURSUANT TO SECTION THREE OF A CHAPTER OF THE LAWS OF TWO THOUSAND ELEVEN RELATING TO LIVERY PERMITS IN THE CITY OF NEW YORK, AS PROPOSED IN LEGISLATIVE BILLS NUMBERS S.5825 AND A.8496.

(g) "Passenger" means an individual seated in a taxicab for travel for hire to a given destination.

(h) "Taximeter" means an instrument or device approved by the TLC by which the charge to a passenger for hire of a licensed taxicab is automatically calculated and on which such charge is plainly indicated.

(i) "TLC" means the taxi and limousine commission of the city.

(j) "Agent" means a person that acts, by employment, contract, or otherwise, on behalf of one or more taxicab owners to operate or provide for the operation of a licensed medallion taxicab in accordance with the TLC's rules. "Agent" shall not include an attorney or representative who appears on behalf of one or more owners before the TLC, the TLC hearing tribunal, the commissioner, or the New York state division of tax appeals, and taxicab drivers licensed pursuant to chapter five of title nineteen of the administrative code of the city of New York when acting in that capacity.

(k) "Medallion" means a plate issued by the TLC as the physical evidence of a taxicab license, and affixed to the outside of such taxicab, OR, FOR PURPOSES OF THIS ARTICLE, A HAIL PRIVILEGE VEHICLE PERMIT ISSUED BY THE TLC PURSUANT TO SECTION THREE OF A CHAPTER OF THE LAWS OF TWO THOUSAND ELEVEN RELATING TO LIVERY PERMITS IN THE CITY OF NEW YORK, AS PROPOSED IN LEGISLATIVE BILLS NUMBERS S.5825 AND A.8496.

(l) "Taxicab license" means the authority granted by the TLC to an owner to operate a designated vehicle as a taxicab in the city, INCLUDING, FOR PURPOSES OF THIS ARTICLE, A HAIL PRIVILEGE VEHICLE PERMIT ISSUED BY THE TLC PURSUANT TO SECTION THREE OF A CHAPTER OF THE LAWS OF TWO THOUSAND ELEVEN RELATING TO LIVERY PERMITS IN THE CITY OF NEW YORK, AS PROPOSED IN LEGISLATIVE BILLS NUMBERS S.5825 AND A.8496.

(m) "Trip record," also known as a trip sheet or trip log, means the written, computerized, automated or electronic accounting of a taxicab ride. The trip data to be transmitted or recorded shall include the taxicab license number (medallion number); the taxicab driver's license number; the location of trip initiation; the time of trip initiation; the number of passengers; the location of trip termination; the time of trip termination; the itemized metered fare for the trip (tolls, surcharge, and tip if paid by credit or debit card); the distance of the trip, the trip number, the method of payment, the total number of passengers, as well as such other information as may be required by the TLC.

(n) "Medallion taxicab" means a taxicab to which a medallion has been affixed in accordance with applicable law and regulations OR, FOR PURPOSES OF THIS ARTICLE, A VEHICLE TO WHICH A HAIL PRIVILEGE VEHICLE PERMIT HAS BEEN ISSUED PURSUANT TO SECTION THREE OF A CHAPTER OF THE LAWS OF TWO THOUSAND ELEVEN RELATING TO LIVERY PERMITS IN THE CITY OF NEW YORK, AS PROPOSED IN LEGISLATIVE BILLS NUMBERS S.5825 AND A.8496.

S 2. Section 6 of a chapter of the laws of 2011 relating to livery permits in the city of New York, as proposed in legislative bills numbers S.5825 and A.8496 is amended to read as follows:

S 6. This act shall take effect immediately, EXCEPT THAT SECTIONS TWO THROUGH FIVE OF THIS ACT SHALL TAKE EFFECT JANUARY 15, 2012.

S 3. This act shall take effect immediately.