

5810

2015-2016 Regular Sessions

I N A S S E M B L Y

March 5, 2015

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

AN ACT to amend the tax law, in relation to establishing a tax on transportation network company rides in the metropolitan commuter transportation district

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

1 Section 1. The tax law is amended by adding a new article 29-B to read
2 as follows:

3 ARTICLE 29-B

4 TAX ON TRANSPORTATION NETWORK COMPANY RIDES IN THE METROPOLITAN COMMUTER
5 TRANSPORTATION DISTRICT

6 SECTION 1291. DEFINITIONS.
7 1292. IMPOSITION OF TAX.
8 1293. PRESUMPTION OF TAXABILITY.
9 1294. RETURNS.
10 1295. PAYMENT OF TAX.
11 1296. RECORDS TO BE KEPT.
12 1297. SECRECY OF RETURNS AND REPORTS.
13 1298. DEPOSIT AND DISPOSITION OF REVENUE.
14 1299. COOPERATION BY CITY.
15 1299-A. PRACTICE AND PROCEDURE.

16 S 1291. DEFINITIONS. WHEN USED IN THIS ARTICLE, UNLESS OTHERWISE
17 EXPRESSLY STATED, THE FOLLOWING WORDS AND TERMS SHALL HAVE THE FOLLOWING
18 MEANINGS:

19 (A) "PERSON" MEANS AN INDIVIDUAL, PARTNERSHIP, LIMITED LIABILITY
20 COMPANY, SOCIETY, ASSOCIATION, JOINT STOCK COMPANY, CORPORATION, ESTATE,
21 RECEIVER, TRUSTEE, ASSIGNEE, REFEREE OR ANY OTHER PERSON ACTING IN A
22 FIDUCIARY OR REPRESENTATIVE CAPACITY, WHETHER APPOINTED BY A COURT OR
23 OTHERWISE, ANY COMBINATION OF INDIVIDUALS, AND ANY OTHER FORM OF UNIN-
24 CORPORATED ENTERPRISE OWNED OR CONDUCTED BY TWO OR MORE PERSONS.

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

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1 (B) "MCTD" MEANS THE METROPOLITAN COMMUTER TRANSPORTATION DISTRICT
2 ESTABLISHED BY SECTION TWELVE HUNDRED SIXTY-TWO OF THE PUBLIC AUTHORI-
3 TIES LAW.

4 (C) "CITY" MEANS A CITY OF A MILLION OR MORE LOCATED IN THE MCTD.

5 (D) "TRANSPORTATION NETWORK COMPANY VEHICLE" MEANS A MOTOR VEHICLE
6 CARRYING PASSENGERS FOR HIRE IN THE CITY THAT USES AN ONLINE-ENABLED
7 PLATFORM TO CONNECT PASSENGERS WITH DRIVERS USING A PERSONAL, NON-COM-
8 MERCIAL VEHICLE.

9 (E) "PASSENGER" MEANS AN INDIVIDUAL SEATED IN A TRANSPORTATION NETWORK
10 COMPANY VEHICLE FOR TRAVEL FOR HIRE TO A GIVEN DESTINATION.

11 S 1292. IMPOSITION OF TAX. IN ADDITION TO ANY OTHER TAX IMPOSED BY
12 THIS CHAPTER OR OTHER LAW, THERE IS HEREBY IMPOSED ON EVERY TRANSPORTA-
13 TION NETWORK COMPANY VEHICLE OWNER A TAX OF FIFTY CENTS PER RIDE ON
14 EVERY RIDE THAT ORIGINATES IN THE CITY AND TERMINATES ANYWHERE WITHIN
15 THE TERRITORIAL BOUNDARIES OF THE MCTD.

16 S 1293. PRESUMPTION OF TAXABILITY. FOR THE PURPOSE OF THE PROPER
17 ADMINISTRATION OF THIS ARTICLE AND TO PREVENT EVASION OF THE TAX IMPOSED
18 BY THIS ARTICLE, IT SHALL BE PRESUMED THAT EVERY TRANSPORTATION NETWORK
19 COMPANY VEHICLE RIDE THAT ORIGINATES IN THE CITY IS SUBJECT TO THE TAX
20 IMPOSED BY THIS ARTICLE. THIS PRESUMPTION SHALL PREVAIL UNTIL THE
21 CONTRARY IS PROVEN, AND THE BURDEN OF PROVING THE CONTRARY SHALL BE ON
22 THE PERSON LIABLE FOR PAYMENT OF THE TAX.

23 S 1294. RETURNS. EVERY PERSON LIABLE FOR THE TAX IMPOSED BY THIS ARTI-
24 CLE SHALL FILE A RETURN QUARTERLY WITH THE COMMISSIONER. EACH RETURN
25 SHALL SHOW THE NUMBER OF RIDES IN THE QUARTER FOR WHICH THE RETURN IS
26 FILED, TOGETHER WITH SUCH OTHER INFORMATION AS THE COMMISSIONER MAY
27 REQUIRE. THE RETURNS REQUIRED BY THIS SECTION SHALL BE FILED FOR QUAR-
28 TERLY PERIODS ENDING ON THE LAST DAY OF MARCH, JUNE, SEPTEMBER, AND
29 DECEMBER OF EACH YEAR, AND EACH RETURN SHALL BE FILED WITHIN TWENTY DAYS
30 AFTER THE END OF THE QUARTERLY PERIOD COVERED THEREBY. EVERY SUCH PERSON
31 SHALL ALSO FILE A RETURN WITH THE COMMISSIONER FOR THE PERIOD OF NOVEM-
32 BER AND DECEMBER TWO THOUSAND FIFTEEN, BY JANUARY TWENTIETH, TWO THOU-
33 SAND SIXTEEN, CONTAINING THE INFORMATION DESCRIBED ABOVE. IF THE COMMIS-
34 SIONER DEEMS IT NECESSARY IN ORDER TO ENSURE THE PAYMENT OF THE TAX
35 IMPOSED BY THIS ARTICLE, THE COMMISSIONER MAY REQUIRE RETURNS TO BE MADE
36 FOR SHORTER PERIODS THAN PRESCRIBED BY THE FOREGOING PROVISIONS OF THIS
37 SECTION, AND UPON SUCH DATES AS THE COMMISSIONER MAY SPECIFY. THE FORM
38 OF RETURNS SHALL BE PRESCRIBED BY THE COMMISSIONER AND SHALL CONTAIN
39 SUCH INFORMATION AS THE COMMISSIONER MAY DEEM NECESSARY FOR THE PROPER
40 ADMINISTRATION OF THIS ARTICLE. THE COMMISSIONER MAY REQUIRE AMENDED
41 RETURNS TO BE FILED WITHIN TWENTY DAYS AFTER NOTICE AND TO CONTAIN THE
42 INFORMATION SPECIFIED IN THE NOTICE. THE COMMISSIONER MAY REQUIRE THAT
43 THE RETURNS BE FILED ELECTRONICALLY.

44 S 1295. PAYMENT OF TAX. EVERY PERSON REQUIRED TO FILE A RETURN UNDER
45 THIS ARTICLE SHALL, AT THE TIME OF FILING SUCH RETURN, PAY TO THE
46 COMMISSIONER THE TOTAL OF ALL TAX IMPOSED BY THIS ARTICLE, ON THE
47 CORRECT NUMBER OF RIDES SUBJECT TO TAX UNDER THIS ARTICLE. THE AMOUNT SO
48 PAYABLE TO THE COMMISSIONER FOR THE PERIOD FOR WHICH A RETURN IS
49 REQUIRED TO BE FILED SHALL BE DUE AND PAYABLE TO THE COMMISSIONER ON THE
50 DATE LIMITED FOR THE FILING OF THE RETURN FOR SUCH PERIOD, WITHOUT
51 REGARD TO WHETHER A RETURN IS FILED OR WHETHER THE RETURN WHICH IS FILED
52 CORRECTLY SHOWS THE CORRECT NUMBER OF RIDES OR THE AMOUNT OF TAX DUE
53 THEREON. THE COMMISSIONER MAY REQUIRE THAT THE TAX BE PAID ELECTRON-
54 ICALLY.

55 S 1296. RECORDS TO BE KEPT. EVERY PERSON REQUIRED TO PAY ANY TAX
56 IMPOSED BY THIS ARTICLE SHALL KEEP RECORDS OF EVERY RIDE ORIGINATING IN

1 THE CITY AND OF ALL AMOUNTS PAID, CHARGED OR DUE THEREON AND OF THE TAX
2 PAYABLE THEREON, IN SUCH FORM AS THE COMMISSIONER MAY REQUIRE. EVERY
3 SUCH PERSON SHALL ALSO KEEP A TRUE AND COMPLETE COPY OF EVERY CONTRACT,
4 AGREEMENT, OR ARRANGEMENT CONCERNING THE LEASE, RENTAL, OR LICENSE TO
5 USE A TRANSPORTATION NETWORK COMPANY VEHICLE FOR WHICH THE PERSON IS
6 REQUIRED TO REMIT THE TAX ON RIDES IMPOSED BY THIS ARTICLE ON SUCH
7 PERSON. SUCH RECORDS SHALL BE AVAILABLE FOR INSPECTION AND EXAMINATION
8 AT ANY TIME UPON DEMAND BY THE COMMISSIONER OR THE COMMISSIONER'S DULY
9 AUTHORIZED AGENT OR EMPLOYEE AND SHALL BE PRESERVED FOR A PERIOD OF
10 THREE YEARS, EXCEPT THAT THE COMMISSIONER MAY CONSENT TO THEIR
11 DESTRUCTION WITHIN THAT PERIOD OR MAY REQUIRE THAT THEY BE KEPT LONGER.
12 SUCH RECORDS MAY BE KEPT WITHIN THE MEANING OF THIS SECTION WHEN
13 REPRODUCED ON ANY PHOTOGRAPHIC, PHOTOSTATIC, MICROFILM, MICRO-CARD,
14 MINIATURE PHOTOGRAPHIC OR OTHER PROCESS WHICH ACTUALLY REPRODUCES THE
15 ORIGINAL RECORD. IF THOSE RECORDS ARE MAINTAINED IN AN ELECTRONIC
16 FORMAT, THEY MUST BE MADE AVAILABLE AND ACCESSIBLE TO THE COMMISSIONER
17 IN ELECTRONIC FORMAT.

18 S 1297. SECRECY OF RETURNS AND REPORTS. (A) EXCEPT IN ACCORDANCE WITH
19 PROPER JUDICIAL ORDER OR AS OTHERWISE PROVIDED BY LAW, IT SHALL BE
20 UNLAWFUL FOR THE COMMISSIONER, ANY OFFICER OR EMPLOYEE OF THE DEPART-
21 MENT, ANY PERSON ENGAGED OR RETAINED BY THE DEPARTMENT ON AN INDEPENDENT
22 CONTRACT BASIS, OR ANY PERSON WHO IN ANY MANNER MAY ACQUIRE KNOWLEDGE OF
23 THE CONTENTS OF A RETURN OR REPORT FILED WITH THE COMMISSIONER PURSUANT
24 TO THIS ARTICLE, TO DIVULGE OR MAKE KNOWN IN ANY MANNER ANY PARTICULARS
25 SET FORTH OR DISCLOSED IN ANY SUCH RETURN OR REPORT. THE OFFICERS
26 CHARGED WITH THE CUSTODY OF SUCH RETURNS AND REPORTS SHALL NOT BE
27 REQUIRED TO PRODUCE ANY OF THEM OR EVIDENCE OF ANYTHING CONTAINED IN
28 THEM IN ANY ACTION OR PROCEEDING IN ANY COURT, EXCEPT ON BEHALF OF THE
29 COMMISSIONER IN AN ACTION OR PROCEEDING UNDER THE PROVISIONS OF THIS
30 CHAPTER OR IN ANY OTHER ACTION OR PROCEEDING INVOLVING THE COLLECTION OF
31 A TAX DUE UNDER THIS CHAPTER TO WHICH THE STATE OR THE COMMISSIONER IS A
32 PARTY OR A CLAIMANT, OR ON BEHALF OF ANY PARTY TO ANY ACTION, PROCEEDING
33 OR HEARING UNDER THE PROVISIONS OF THIS ARTICLE WHEN THE RETURNS,
34 REPORTS OR FACTS SHOWN THEREBY ARE DIRECTLY INVOLVED IN SUCH ACTION,
35 PROCEEDING OR HEARING, IN ANY OF WHICH EVENTS THE COURT, OR IN THE CASE
36 OF A HEARING, THE DIVISION OF TAX APPEALS MAY REQUIRE THE PRODUCTION OF,
37 AND MAY ADMIT INTO EVIDENCE, SO MUCH OF SAID RETURNS, REPORTS OR OF THE
38 FACTS SHOWN THEREBY, AS ARE PERTINENT TO THE ACTION, PROCEEDING OR HEAR-
39 ING AND NO MORE. THE COMMISSIONER OR THE DIVISION OF TAX APPEALS MAY,
40 NEVERTHELESS, PUBLISH A COPY OR A SUMMARY OF ANY DECISION RENDERED AFTER
41 A HEARING REQUIRED BY THIS ARTICLE. NOTHING IN THIS SECTION SHALL BE
42 CONSTRUED TO PROHIBIT THE DELIVERY TO A PERSON WHO HAS FILED A RETURN OR
43 REPORT OR TO SUCH PERSON'S DULY AUTHORIZED REPRESENTATIVE OF A CERTIFIED
44 COPY OF ANY RETURN OR REPORT FILED IN CONNECTION WITH SUCH PERSON'S TAX.
45 NOR SHALL ANYTHING IN THIS SECTION BE CONSTRUED TO PROHIBIT THE PUBLICA-
46 TION OF STATISTICS SO CLASSIFIED AS TO PREVENT THE IDENTIFICATION OF
47 PARTICULAR RETURNS OR REPORTS AND THE ITEMS THEREOF, OR THE INSPECTION
48 BY THE ATTORNEY GENERAL OR OTHER LEGAL REPRESENTATIVES OF THE STATE OF
49 THE RETURN OR REPORT OF ANY PERSON REQUIRED TO PAY THE TAX WHO SHALL
50 BRING ACTION TO REVIEW THE TAX BASED THEREON, OR AGAINST WHOM AN ACTION
51 OR PROCEEDING UNDER THIS CHAPTER HAS BEEN RECOMMENDED BY THE COMMISSION-
52 ER OR THE ATTORNEY GENERAL OR HAS BEEN INSTITUTED, OR THE INSPECTION OF
53 THE RETURNS OR REPORTS REQUIRED UNDER THIS ARTICLE BY THE COMPTROLLER OR
54 DULY DESIGNATED OFFICER OR EMPLOYEE OF THE STATE DEPARTMENT OF AUDIT AND
55 CONTROL, FOR PURPOSES OF THE AUDIT OF A REFUND OF ANY TAX PAID BY A
56 PERSON REQUIRED TO PAY THE TAX UNDER THIS ARTICLE. PROVIDED, FURTHER,

1 NOTHING IN THIS SECTION SHALL BE CONSTRUED TO PROHIBIT THE DISCLOSURE,
2 IN SUCH MANNER AS THE COMMISSIONER DEEMS APPROPRIATE, OF THE NAMES AND
3 OTHER APPROPRIATE IDENTIFYING INFORMATION OF THOSE PERSONS REQUIRED TO
4 PAY TAX UNDER THIS ARTICLE.

5 (B) NOTWITHSTANDING THE PROVISIONS OF SUBDIVISION (A) OF THIS SECTION,
6 THE COMMISSIONER MAY, IN HIS OR HER DISCRETION, PERMIT THE PROPER OFFI-
7 CER OF A CITY THAT REGULATES TRANSPORTATION NETWORK COMPANY VEHICLES OR
8 THE DULY AUTHORIZED REPRESENTATIVE OF SUCH OFFICER, TO INSPECT ANY
9 RETURN FILED UNDER THIS ARTICLE, OR MAY FURNISH TO SUCH OFFICER OR SUCH
10 OFFICER'S AUTHORIZED REPRESENTATIVE AN ABSTRACT OF ANY SUCH RETURN OR
11 SUPPLY SUCH PERSON WITH INFORMATION CONCERNING AN ITEM CONTAINED IN ANY
12 SUCH RETURN, OR DISCLOSED BY ANY INVESTIGATION OF TAX LIABILITY UNDER
13 THIS ARTICLE; BUT SUCH PERMISSION SHALL BE GRANTED OR SUCH INFORMATION
14 FURNISHED ONLY IF SUCH CITY SHALL HAVE FURNISHED THE COMMISSIONER WITH
15 ALL INFORMATION REQUESTED BY THE COMMISSIONER PURSUANT TO THIS ARTICLE
16 AND SHALL HAVE PERMITTED THE COMMISSIONER OR THE COMMISSIONER'S AUTHOR-
17 IZED REPRESENTATIVE TO MAKE ANY INSPECTION OF ANY RECORDS OR REPORTS
18 CONCERNING TRANSPORTATION NETWORK COMPANY VEHICLES AND THEIR OWNERS OR
19 OPERATORS FILED WITH OR POSSESSED BY SUCH CITY WHICH THE COMMISSIONER
20 MAY HAVE REQUESTED FROM SUCH CITY.

21 (C) NOTWITHSTANDING THE PROVISIONS OF SUBDIVISION (A) OF THIS SECTION,
22 THE COMMISSIONER, IN HIS OR HER DISCRETION, MAY REQUIRE OR PERMIT ANY OR
23 ALL PERSONS LIABLE FOR ANY TAX IMPOSED BY THIS ARTICLE, TO MAKE PAYMENT
24 TO BANKS, BANKING HOUSES OR TRUST COMPANIES DESIGNATED BY THE COMMIS-
25 SIONER AND TO FILE RETURNS WITH SUCH BANKS, BANKING HOUSES OR TRUST
26 COMPANIES AS AGENTS OF THE COMMISSIONER, IN LIEU OF PAYING ANY SUCH TAX
27 DIRECTLY TO THE COMMISSIONER. HOWEVER, THE COMMISSIONER SHALL DESIGNATE
28 ONLY SUCH BANKS, BANKING HOUSES OR TRUST COMPANIES AS ARE ALREADY DESIG-
29 NATED BY THE COMPTROLLER AS DEPOSITORIES PURSUANT TO SECTION TWELVE
30 HUNDRED EIGHTY-EIGHT OF THIS CHAPTER.

31 (D) NOTWITHSTANDING THE PROVISIONS OF SUBDIVISION (A) OF THIS SECTION,
32 THE COMMISSIONER MAY PERMIT THE SECRETARY OF THE TREASURY OF THE UNITED
33 STATES OR SUCH SECRETARY'S DELEGATE, OR THE AUTHORIZED REPRESENTATIVE OF
34 EITHER SUCH OFFICER, TO INSPECT ANY RETURN FILED UNDER THIS ARTICLE, OR
35 MAY FURNISH TO SUCH OFFICER OR SUCH OFFICER'S AUTHORIZED REPRESENTATIVE
36 AN ABSTRACT OF ANY SUCH RETURN OR SUPPLY SUCH PERSON WITH INFORMATION
37 CONCERNING AN ITEM CONTAINED IN ANY SUCH RETURN, OR DISCLOSED BY ANY
38 INVESTIGATION OF TAX LIABILITY UNDER THIS ARTICLE, BUT SUCH PERMISSION
39 SHALL BE GRANTED OR SUCH INFORMATION FURNISHED ONLY IF THE LAWS OF THE
40 UNITED STATES GRANT SUBSTANTIALLY SIMILAR PRIVILEGES TO THE COMMISSIONER
41 OR OFFICER OF THIS STATE CHARGED WITH THE ADMINISTRATION OF THE TAX
42 IMPOSED BY THIS ARTICLE, AND ONLY IF SUCH INFORMATION IS TO BE USED FOR
43 TAX PURPOSES ONLY; AND PROVIDED FURTHER THE COMMISSIONER MAY FURNISH TO
44 THE COMMISSIONER OF INTERNAL REVENUE OR SUCH COMMISSIONER'S AUTHORIZED
45 REPRESENTATIVE SUCH RETURNS FILED UNDER THIS ARTICLE AND OTHER TAX
46 INFORMATION, AS SUCH COMMISSIONER MAY CONSIDER PROPER, FOR USE IN COURT
47 ACTIONS OR PROCEEDINGS UNDER THE INTERNAL REVENUE CODE, WHETHER CIVIL OR
48 CRIMINAL, WHERE A WRITTEN REQUEST THEREFOR HAS BEEN MADE TO THE COMMIS-
49 SIONER BY THE SECRETARY OF THE TREASURY OF THE UNITED STATES OR SUCH
50 SECRETARY'S DELEGATE, PROVIDED THE LAWS OF THE UNITED STATES GRANT
51 SUBSTANTIALLY SIMILAR POWERS TO THE SECRETARY OF THE TREASURY OF THE
52 UNITED STATES OR HIS OR HER DELEGATE. WHERE THE COMMISSIONER HAS SO
53 AUTHORIZED USE OF RETURNS AND OTHER INFORMATION IN SUCH ACTIONS OR
54 PROCEEDINGS, OFFICERS AND EMPLOYEES OF THE DEPARTMENT MAY TESTIFY IN
55 SUCH ACTIONS OR PROCEEDINGS IN RESPECT TO SUCH RETURNS OR OTHER INFORMA-
56 TION.

1 (E) RETURNS AND REPORTS FILED UNDER THIS ARTICLE SHALL BE PRESERVED
2 FOR THREE YEARS AND THEREAFTER UNTIL THE COMMISSIONER ORDERS THEM TO BE
3 DESTROYED.

4 (F) (1) ANY OFFICER OR EMPLOYEE OF THE STATE WHO WILLFULLY VIOLATES
5 THE PROVISIONS OF SUBDIVISION (A) OF THIS SECTION SHALL BE DISMISSED
6 FROM OFFICE AND BE INCAPABLE OF HOLDING ANY PUBLIC OFFICE FOR A PERIOD
7 OF FIVE YEARS THEREAFTER.

8 (2) CROSS-REFERENCE: FOR CRIMINAL PENALTIES, SEE ARTICLE THIRTY-SEVEN
9 OF THIS CHAPTER.

10 S 1298. DEPOSIT AND DISPOSITION OF REVENUE. NOTWITHSTANDING ANY
11 PROVISION OF LAW TO THE CONTRARY: (A) ALL TAXES, INTEREST AND PENALTIES
12 COLLECTED OR RECEIVED BY THE COMMISSIONER PURSUANT TO THIS ARTICLE SHALL
13 BE DEPOSITED DAILY WITH SUCH RESPONSIBLE BANKS, BANKING HOUSES OR TRUST
14 COMPANIES, AS MAY BE DESIGNATED BY THE COMPTROLLER, TO THE CREDIT OF THE
15 COMPTROLLER. SUCH AN ACCOUNT MAY BE ESTABLISHED IN ONE OR MORE OF SUCH
16 DEPOSITORIES. SUCH DEPOSITS SHALL BE KEPT SEPARATE AND APART FROM ALL
17 OTHER MONEY IN THE POSSESSION OF THE COMPTROLLER. THE COMPTROLLER SHALL
18 REQUIRE ADEQUATE SECURITY FROM ALL SUCH DEPOSITORIES. OF THE TOTAL
19 REVENUE COLLECTED OR RECEIVED UNDER THIS SECTION, THE COMPTROLLER SHALL
20 RETAIN IN THE COMPTROLLER'S HANDS SUCH AMOUNT AS THE COMMISSIONER MAY
21 DETERMINE TO BE NECESSARY FOR REFUNDS UNDER THIS ARTICLE. THE COMMIS-
22 SIONER IS AUTHORIZED AND DIRECTED TO DEDUCT FROM SUCH AMOUNTS COLLECTED
23 OR RECEIVED UNDER THIS ARTICLE, BEFORE DEPOSIT INTO THE ACCOUNTS SPECI-
24 FIED BY THE COMPTROLLER, A REASONABLE AMOUNT NECESSARY TO EFFECTUATE
25 REFUNDS OF APPROPRIATIONS OF THE DEPARTMENT TO REIMBURSE THE DEPARTMENT
26 FOR THE COSTS TO ADMINISTER, COLLECT AND DISTRIBUTE THE TAXES IMPOSED BY
27 THIS ARTICLE.

28 (B) ON OR BEFORE THE TWELFTH DAY FOLLOWING THE END OF EACH MONTH,
29 AFTER RESERVING SUCH AMOUNT FOR SUCH REFUNDS AND SUCH COSTS, THE COMMIS-
30 SIONER SHALL CERTIFY TO THE COMPTROLLER THE AMOUNT OF ALL REVENUES SO
31 RECEIVED PURSUANT TO THIS ARTICLE DURING THE PRIOR MONTH AS A RESULT OF
32 THE TAXES, INTEREST AND PENALTIES SO IMPOSED.

33 (C) THE COMPTROLLER SHALL PAY OVER THE AMOUNT OF REVENUES SO CERTIFIED
34 BY THE COMMISSIONER TO THE METROPOLITAN TRANSPORTATION AUTHORITY AID
35 TRUST ACCOUNT OF THE METROPOLITAN TRANSPORTATION AUTHORITY FINANCIAL
36 ASSISTANCE FUND ESTABLISHED BY SECTION NINETY-TWO-FF OF THE STATE
37 FINANCE LAW FOR DEPOSIT, SUBJECT TO APPROPRIATION, IN THE CORPORATE
38 TRANSPORTATION ACCOUNT OF THE METROPOLITAN TRANSPORTATION AUTHORITY
39 SPECIAL ASSISTANCE FUND ESTABLISHED BY SECTION TWELVE HUNDRED SEVENTY-A
40 OF THE PUBLIC AUTHORITIES LAW TO BE APPLIED AS PROVIDED IN PARAGRAPH (E)
41 OF SUBDIVISION FOUR OF SUCH SECTION TWELVE HUNDRED SEVENTY-A. ANY MONEY
42 COLLECTED PURSUANT TO THIS ARTICLE THAT IS DEPOSITED BY THE COMPTROLLER
43 IN THE METROPOLITAN TRANSPORTATION AUTHORITY AID TRUST ACCOUNT OF THE
44 METROPOLITAN TRANSPORTATION AUTHORITY FINANCIAL ASSISTANCE FUND SHALL BE
45 HELD IN SUCH FUND FREE AND CLEAR OF ANY CLAIM BY ANY PERSON OR ENTITY
46 PAYING THE TAX PURSUANT TO THIS ARTICLE, INCLUDING, WITHOUT LIMITING THE
47 GENERALITY OF THE FOREGOING, ANY RIGHT OR CLAIM AGAINST THE METROPOLITAN
48 TRANSPORTATION AUTHORITY, ANY OF ITS BONDHOLDERS, OR ANY SUBSIDIARY OR
49 AFFILIATE OF THE METROPOLITAN TRANSPORTATION AUTHORITY.

50 S 1299. COOPERATION BY CITY. THE CITY SHALL COOPERATE WITH AND ASSIST
51 THE COMMISSIONER TO EFFECT THE PURPOSES OF THIS ARTICLE AND THE COMMIS-
52 SIONER'S RESPONSIBILITIES UNDER THIS ARTICLE. SUCH COOPERATION SHALL
53 INCLUDE FURNISHING THE NAMES, ADDRESSES AND ALL OTHER INFORMATION
54 CONCERNING EVERY OWNER, OPERATOR AND DRIVER OF TRANSPORTATION NETWORK
55 COMPANY VEHICLES IN THE CITY, TOGETHER WITH ANY OTHER INFORMATION THE
56 COMMISSIONER REQUESTS, ALL WITHOUT COST TO THE COMMISSIONER.

1 S 1299-A. PRACTICE AND PROCEDURE. THE PROVISIONS OF ARTICLE
2 TWENTY-SEVEN OF THIS CHAPTER SHALL APPLY WITH RESPECT TO THE ADMINIS-
3 TRATION OF AND PROCEDURE WITH RESPECT TO THE TAX IMPOSED BY THIS ARTICLE
4 IN THE SAME MANNER AND WITH THE SAME FORCE AND EFFECT AS IF THE LANGUAGE
5 OF SUCH ARTICLE TWENTY-SEVEN HAD BEEN INCORPORATED IN FULL INTO THIS
6 ARTICLE AND HAD EXPRESSLY REFERRED TO THE TAX UNDER THIS ARTICLE, EXCEPT
7 TO THE EXTENT THAT ANY SUCH PROVISION IS EITHER INCONSISTENT WITH A
8 PROVISION OF THIS ARTICLE OR IS NOT RELEVANT TO THIS ARTICLE.

9 S 2. This act shall take effect immediately.