

STATE OF NEW YORK

7804

2019-2020 Regular Sessions

IN ASSEMBLY

May 23, 2019

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

AN ACT to amend the tax law, in relation to requiring medallion agents
to manage payments of the congestion surcharge

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. Subdivision (a) of section 1299-b of the tax law, as added
2 by section 2 of part NNN of chapter 59 of the laws of 2018, is amended
3 to read as follows:

4 (a) Notwithstanding any provision of law to the contrary, any person
5 that dispatches a motor vehicle by any means that provides transporta-
6 tion that is subject to a surcharge imposed by this article, including
7 transportation network companies as defined in article forty-four-B of
8 the vehicle and traffic law, shall be liable for the surcharge imposed
9 by this article, except that in the case of taxicab trips and HAIL vehi-
10 cle trips that are also subject to tax pursuant to article twenty-nine-A
11 of this chapter, only the taxicab owner or HAIL base liable for that tax
12 shall be the person liable for the surcharge imposed by this article,
13 except where agents licensed by the taxi and limousine commission are
14 authorized on behalf of medallion owners to manage the medallions and/or
15 make payments of the surcharge as laid out in article twenty-nine-A of
16 this chapter, such agents are solely liable for making these payments
17 absent a good faith dispute of the amount owed. Where agents licensed by
18 the taxi and limousine commission are authorized on behalf of medallion
19 owners to manage the medallions and/or make payments of the metropolitan
20 transportation authority improvement zone surcharge such agents are
21 entitled to make batch payments of all medallions managed with an
22 accounting of each medallion trip represented in the batch payment. For
23 purposes of this section, the terms "taxicab trips," "HAIL vehicle
24 trips," "taxicab owner," and "HAIL base" shall have the same meaning as
25 they do in section twelve hundred eighty of this chapter.

26 § 2. This act shall take effect immediately.

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

LBD11814-02-9