STATE OF NEW YORK

8024

IN SENATE

March 10, 2020

Introduced by Sen. COMRIE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to processing fees resulting from credit card or other non-cash payments selected by passengers of taxicabs and for-hire transportation

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

Section 1. Subdivision (c) of section 1283 of the tax law is amended by adding a new paragraph 4 to read as follows:

(4) The surcharge imposed by this article must be passed along to passengers and separately stated on any receipt that is provided to such passengers, and may include, if permitted by the regulatory agency, any processing fees resulting from a credit card or other non-cash payment option selected by such passenger. The passing along of such surcharge shall not be construed by any court or administrative body as the imposition of the surcharge on the person or entity that pays for the for-hire transportation trip. All regulatory agencies must adjust any fares that are authorized by them to include the surcharge imposed by this article, and may adjust such authorized fare to include any processing fees imposed on the payment of such surcharge, and must require that any meter or other instrument used in any for-hire vehicle regulated by it to calculate fares be adjusted to include the surcharge and any attendant fees where authorized. Any processing fees charged to passengers shall also be separately stated on any receipt provided to passengers.

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

(1) The surcharge imposed by this article must be passed along to passengers and separately stated on any receipt that is provided to such passengers**, and may include, if permitted by the regulatory agency, any processing fees resulting from a credit card or other non-cash payment option selected by such passenger**. The passing along of such surcharge shall not be construed by any court or administrative body as the impo-

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

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sition of the surcharge on the person or entity that pays for the for-hire transportation trip. All regulatory agencies must adjust any fares that are authorized by them to include the surcharge imposed by this article, **and may adjust such authorized fare to include any processing fees imposed on the payment of such surcharge,** and must require that any meter or other instrument used in any for-hire vehicle regulated by it to calculate fares be adjusted to include the surcharge **and any attendant fees where authorized. Any processing fees charged to passengers shall also be separately stated on any receipt provided to passengers**.

§ 3. (a) For purposes of this section, the term "surcharge" shall mean:

(i) the taxicab improvement surcharge, the rush hour surcharge and the nighttime surcharge imposed on taxicab fares pursuant to section 58-26 of the rules of the city of New York; and

(ii) any other surcharge imposed on taxicab or other for-hire transportation fares which is not specifically set forth in section 1283 or 1299-b of the tax law, or in paragraph (i) of this subdivision.

(b) Notwithstanding any law, rule or regulation to the contrary, any surcharge imposed upon a taxicab or for-hire transportation fare must be passed along to passengers and separately stated on any receipt that is provided to such passengers, and may include, if permitted by the authorizing regulatory agency, any processing fees resulting from a credit card or other non-cash payment option selected by such passenger. The passing along of any such surcharge shall not be construed by any court or administrative body as the imposition of any such surcharge on the person or entity that pays for the taxicab or for-hire transportation trip. All regulatory agencies must adjust any fares that are authorized by them to include any surcharges imposed by the state or any other governmental body, and may adjust such authorized fare to include any processing fees imposed on the payment of such surcharge or surcharges, and must require that any meter or other instrument used in any taxicab or for-hire vehicle regulated by it to calculate fares be adjusted to include such surcharge or surcharges and any attendant fees where authorized. Any processing fees charged to passengers shall also be separately stated on any receipt provided to passengers.

§ 4. This act shall take effect on the ninetieth day after it shall have become a law.