

STATE OF NEW YORK

923

2021-2022 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 6, 2021

Introduced by M. of A. CARROLL, ENGLEBRIGHT, GOTTFRIED -- Multi-Sponsored by -- M. of A. COOK, EPSTEIN -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a daily licensing fee on transportation network company drivers in a city with a population of one million or more

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

Section 1. Section 1292 of the tax law, as added by section 18 of part AAA of chapter 59 of the laws of 2017, is amended to read as follows:

§ 1292. Imposition. (a) There is hereby imposed on every TNC a state assessment fee of 4% of the gross trip fare of every TNC prearranged trip provided by such TNC that originates anywhere in the state outside the city and terminates anywhere in this state.

(b)(1)(i) Any TNC driver authorized to drive in the city shall pay a per day licensing fee for each TNC digital network, as defined by subdivision two of section sixteen hundred ninety-one of the vehicle and traffic law, that such TNC driver accesses for purposes of soliciting any prearranged trips which shall be five dollars per day per TNC digital network accessed and shall be valid for a twenty-four hour period, which shall begin when a TNC digital network is accessed for purposes of soliciting any prearranged trips. In no case shall the licensing fee imposed by this subdivision be passed along to passengers.

(ii) Any TNC digital network accessed by a TNC driver authorized to drive in the city shall pay a per day licensing fee which shall be five dollars per day and shall be valid for a twenty-four hour period, which shall begin when the TNC digital network is accessed by the driver for the purposes of soliciting prearranged trips.

(2) The licensing fee collected pursuant to this subdivision shall be remitted to the metropolitan transportation authority finance fund

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

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1 established by section twelve hundred seventy-h of the public authori-
2 ties law, by a TNC on a quarterly basis.

3 (3) Any TNC who fails to collect and/or remit the licensing fee pursu-
4 ant to this subdivision shall be liable for a civil penalty of not more
5 than one thousand dollars for each violation, which shall be recovered
6 in a civil action brought by the attorney general.

7 § 2. Section 1298 of the tax law, as added by section 18 of part AAA
8 of chapter 59 of the laws of 2017, is amended to read as follows:

9 § 1298. Deposit and disposition of revenue. (a) All taxes, fees,
10 interest and penalties collected or received by the commissioner under
11 this article shall be deposited and disposed of pursuant to the
12 provisions of section one hundred seventy-one-a of this chapter.

13 (b) Notwithstanding subdivision (a) of this section, the licensing
14 fees collected pursuant to subdivision (b) of section twelve hundred
15 ninety-two of this article shall be remitted to the metropolitan trans-
16 portation authority finance fund established by section twelve hundred
17 seventy-h of the public authorities law.

18 § 3. This act shall take effect on the thirtieth day after it shall
19 have become a law.