STATE OF NEW YORK

3663

2021-2022 Regular Sessions

IN SENATE

January 30, 2021

Introduced by Sens. COMRIE, PARKER, RAMOS, SAVINO -- 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 requiring medallion agents to manage payments of the congestion surcharge

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

Section 1. Subdivision (a) 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:

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

§ 2. This act shall take effect immediately.

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

LBD08434-01-1