STATE OF NEW YORK

6649

2025-2026 Regular Sessions

IN SENATE

March 19, 2025

Introduced by Sen. WEBB -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to exempting certain car-sharing organizations from the special supplemental tax on passenger car rentals outside of the metropolitan commuter transportation district

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

Section 1. Subdivision (a) of section 1166-b of the tax law, as added by section 2 of part WW of chapter 59 of the laws of 2019, is amended and a new subdivision (d) is added to read as follows:

(a) In addition to the tax imposed under section eleven hundred sixty of this article and in addition to any tax imposed under any other article of this chapter, there is hereby imposed and there shall be paid a tax at the rate of six percent upon the receipts from every rental of a passenger car that is not subject to the tax described in section eleven hundred sixty-six-a of this article **and not otherwise exempt pursuant to subdivision (d) of this section**, but which is a retail sale of such passenger car within the state.

(d) The transfer of possession of a motor vehicle for a consideration shall not be considered a rental for purposes of this section if such transfer is operated by a car-sharing organization which primarily engages in such operation outside of the metropolitan commuter transportation district where it sells service. For purposes of this section, a "car-sharing organization" is an organization described in paragraph four of subdivision (a) of section eleven hundred sixteen of this chapter and offers an alternative means to car ownership under which the members of such entity are permitted to use a motor vehicle for a consideration. In addition, to the extent such services have already been or will be subject to the tax under this section for a use of a passenger car, a person who used such a passenger car as a member of such car-sharing organization shall be exempt from such use tax.

§ 2. This act shall take effect immediately.

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

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