

STATE OF NEW YORK

4520

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

Introduced by M. of A. CUNNINGHAM -- 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 Assembly, do enact as follows:

1 Section 1. Subdivision (a) of section 1299-b of the tax law, as
2 amended by section 3 of part R of chapter 59 of the laws of 2021, is
3 amended 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 where agents licensed by the taxi and limousine
10 commission are authorized on behalf of medallion owners to manage the
11 medallions and/or make payments of the surcharge as laid out in article
12 twenty-nine-A of this chapter, such agents are solely liable for making
13 these payments absent a good faith dispute of the amount owed. Where
14 agents licensed by the taxi and limousine commission are authorized on
15 behalf of medallion owners to manage the medallions and/or make payments
16 of the metropolitan transportation authority improvement zone surcharge
17 such agents are entitled to make batch payments of all medallions
18 managed with an accounting of each medallion trip represented in the
19 batch payment, except that in the case of taxicab trips and HAIL vehicle
20 trips that are also subject to tax pursuant to article twenty-nine-A of
21 this chapter:

22 (1) [~~A~~] **A** TSP that collected the trip record and trip fare shall with-
23 hold from daily collections the surcharges due on such trips, and shall
24 withhold from such collections the surcharges due on cash trips. If the
25 TSP's daily collections, after retaining any fees to which it is enti-

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

LBD06045-01-5

1 tled pursuant to a contract with such taxicab owner or HAIL vehicle
2 owner, are insufficient to cover the surcharges due on such cash trips,
3 the TSP shall withhold an amount from subsequent daily collections, to
4 the extent funds are available, until all surcharges due for a monthly
5 period have been withheld. If a TSP is unable to withhold all the
6 surcharges due in a monthly period, it shall withhold such unwithheld
7 surcharges from daily collections in the next monthly period. A TSP
8 shall be jointly liable for the surcharge imposed by this article for
9 all trips for which the TSP collected the trip record, but shall be
10 relieved of liability for any surcharges attributable to cash trips for
11 which it was unable to withhold the surcharges because there were insuf-
12 ficient daily collections during twelve successive monthly periods.

13 (2) The TSP shall be responsible for filing monthly returns reporting
14 the surcharges due on all trips for which it collected trip records,
15 shall remit the surcharges withheld on all such trips and shall report
16 any unwithheld surcharges due because of insufficient daily collections
17 to cover the tax due on cash trips. For purposes of this section, the
18 terms "taxicab trips," "HAIL vehicle trips," "taxicab owner," "HAIL
19 base," "TSP" and "cash trip" shall have the same meaning as they do in
20 section twelve hundred eighty of this chapter.

21 § 2. This act shall take effect immediately.