STATE OF NEW YORK

5765

2025-2026 Regular Sessions

IN ASSEMBLY

February 20, 2025

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

AN ACT to amend the administrative code of the city of New York and the vehicle and traffic law, in relation to vehicles in the borough of Manhattan

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

Section 1. Subdivision (d) of section 11-2051 of the administrative code of the city of New York, as amended by local law number 74 of the city of New York for the year 1996, is amended to read as follows:

(d) The tax imposed by this subchapter shall not apply to any sale of services to an individual resident of the county in which such tax is imposed**, except for individual residents of Manhattan,** when such services are rendered on a monthly or longer-term basis at the principal location for the parking, garaging or storing of a motor vehicle owned or leased (but only in the case of a lease for a term of one year or more) by such individual resident. For purposes of this subdivision, the term "individual resident" means a natural person who maintains in such county a permanent place of abode which is such person's primary residence; the term "motor vehicle" means a motor vehicle which is registered pursuant to the vehicle and traffic law at the address of the primary residence referred to in this subdivision, or which is registered pursuant to the vehicle and traffic law and leased to an individual resident at the address of the primary residence referred to in this subdivision, and which is not used in carrying on any trade, business or commercial activity; and the term "lease for a term of one year or more" shall not include any lease the term of which is less than one year, irrespective of the fact that the cumulative period for which such lease may be in effect is one year or more as the result of the right to exercise an option to renew or other like provision.

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

LBD08873-01-5

§ 2. Subdivision (b) of section 11-2053 of the administrative code of the city of New York is amended to read as follows:

(b) All payments to the commissioner of finance pursuant to subdivision (a) of this section shall be credited to and deposited in the general fund of this city **except a proportion of such taxes collected under this subchapter which were assessed against Manhattan residents which shall be remitted to the metropolitan transportation authority finance fund established by section twelve hundred seventy-h of the public authorities law**.

§ 3. Subdivision 6 of section 401 of the vehicle and traffic law is amended by adding a new paragraph h to read as follows:

h. In addition to the other fees provided for in this section, the commissioner shall also collect an additional registration fee of fifty dollars when a vehicle is registered to a resident of the borough of Manhattan in the city of New York. Such additional fee collected pursuant to this paragraph shall be remitted to the metropolitan transportation authority finance fund established by section twelve hundred seventy-h of the public authorities law on a quarterly basis.

§ 4. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.