Legislation Details (With Text)

File #:	Int 0877-2012 **Version:** *	**Name:**	Collection of the commercial motor vehicle tax for medallion taxicabs.
Type:	Introduction	**Status:**	Enacted
		In control:	Committee on Finance
On agenda:	6/13/2012		
Enactment date:	6/20/2012	**Enactment #:**	2012/035
Title:	A Local Law to amend the administrative code of the city of New York, in relation to the collection of the commercial motor vehicle tax for medallion taxicabs.		
Sponsors:			
Indexes:			
Attachments:	1. Committee Report, 2. Fiscal Impact Statement, 3. Hearing Transcript, 4. Hearing Transcript - Stated Meeting 6-13-12, 5. Local Law 35		

Date	Ver.	Action By	Action	Result
6/13/2012	*	Committee on Finance	Hearing on P-C Item by Comm	
6/13/2012	*	Committee on Finance	P-C Item Approved by Comm	Pass
6/13/2012	*	City Council	Introduced by Council	
6/13/2012	*	City Council	Referred to Comm by Council	
6/13/2012	*	City Council	Approved by Council	Pass
6/20/2012	*	Mayor	Hearing Held by Mayor	
6/20/2012	*	Mayor	Signed Into Law by Mayor	
6/20/2012	*	City Council	Recved from Mayor by Council	

Preconsidered Int. No. 877

By Council Members Recchia, Vacca, Barron, Comrie, Fidler, Gennaro, Gentile, James, Koo and Palma (by request of the Mayor)

A Local Law to amend the administrative code of the city of New York, in relation to the collection of the commercial motor vehicle tax for medallion taxicabs.

Be it enacted by the Council as follows:

Section 1. Section 11-808 of the administrative code of the city of New York is amended by adding a new subdivision e to read as follows:

e. Notwithstanding any provision of this chapter or of chapter five of title nineteen of this code to the contrary, the taxi and limousine commission may require by rule the payment of the tax imposed on

medallion taxicabs pursuant to this chapter as a condition precedent of the licensing or license renewal of such medallion taxicabs, and the taxi and limousine commission shall have the authority to deny the license or the renewal thereof for any medallion taxicab that fails to pay such tax.

§2. Subdivisions a, b, c, d, e, f, h, j, k, m and n of section 11-809.2 of the administrative code of the city of New York, as added by local law number 73 for the year 2011, are amended to read as follows:

a. Notwithstanding any provision of this chapter to the contrary, the tax imposed by this chapter on any [medallion taxicab or other] designated licensed vehicle, as defined in this subdivision, shall be collected by the taxi and limousine commission on behalf of the commissioner of finance. Except as otherwise provided by subdivision m of this section, the owner of each such [medallion taxicab or other] designated licensed vehicle shall pay the tax due thereon to the taxi and limousine commission on or before the date upon which such owner licenses or renews the license of such [medallion taxicab or other] designated licensed vehicle or is required to license or renew the license thereof pursuant to chapter five of title nineteen of the code. For purposes of this section, the term "[other] designated licensed vehicle" shall mean a motor vehicle for the transportation of passengers, other than a medallion taxicab, the tax on which is not collected by the commissioner of motor vehicles pursuant to section 11-809.1 of this chapter and which is licensed or required [to be] to be licensed by the taxi and limousine commission pursuant to any provision of chapter five of title nineteen of the code.

b. Notwithstanding any provision of chapter five of title nineteen of the code to the contrary, payment of the tax with respect to a [medallion taxicab or other] designated licensed vehicle shall be a condition precedent to the licensing or license renewal of such [medallion taxicab or other] designated licensed vehicle with the taxi and limousine commission, and no such license or renewal thereof shall be issued unless such tax has been paid. Except as provided in subdivisions f and m of this section, if the license period applicable to any such [medallion taxicab or other] designated licensed vehicle is a period of more than one year, the tax required to be paid pursuant to this section shall be the annual tax specified in section 11-802 of

this chapter multiplied by the number of years in the license period. The taxi and limousine commission, upon payment of the tax pursuant to this section or upon the application of any person exempt therefrom, shall furnish to each taxpayer paying the tax a receipt for such tax and to each other taxpayer or exempt person a statement, document or other form prescribed by the taxi and limousine commission, showing that such tax has been paid or is not due with respect to such [medallion taxicab or other] designated licensed vehicle.

c. For purposes of this section, the term "tax period" shall mean the license period applicable to the [medallion taxicab or other] designated licensed vehicle under chapter five of title nineteen of the code and, in the case of a license period of other than one year, shall mean the number of twelve-month periods and any period of less than twelve months within such license period. The term "tax period" shall also include any periods described in [paragraph one and in] subparagraph (A) of paragraph [two] one of subdivision m of this section.

e. If the license for the [medallion taxicab or other] designated licensed vehicle is transferred, [revoked,] surrendered or [otherwise] terminated for reasons other than revocation, and the applicable license period under chapter five of title nineteen of the code is for more than one year, and the tax paid to the taxi and limousine commission was for a tax period of more than twelve months, except as otherwise provided in the agreement between the taxi and limousine commission and the commissioner of finance authorized pursuant to subdivision k of this section, the commissioner of finance shall refund the tax paid for any twelve-month period commencing subsequent to the transfer, [revocation,] surrender or other termination of the license described in this subdivision.

f. Except as provided in subdivision m of this section, for [medallion taxicabs and other] designated licensed vehicles whose license period is a two year period that begins and ends on the same dates, the tax payable to the taxi and limousine commission pursuant to this section with respect to a [medallion taxicab or other] designated licensed vehicle that is licensed or required to be licensed after the commencement of such license period shall be determined as follows:

1. If such [medallion taxicab or other] designated licensed vehicle is licensed or required to be licensed before the first day of the seventh month of such period, the tax shall be the amount determined pursuant to subdivision b of this section.

2. If such [medallion taxicab or other] designated licensed vehicle is licensed or required to be licensed on or after the first day of the seventh month of such period but before the first day of the thirteenth month of such period, the tax shall be three-fourths of the amount determined pursuant to subdivision b of this section.

3. If such [medallion taxicab or other] designated licensed vehicle is licensed or required to be licensed on or after the first day of the thirteenth month but before the first day of the nineteenth month of such period, the tax shall be one-half of the amount determined pursuant to subdivision b of this section.

4. If such [medallion taxicab or other] designated licensed vehicle is licensed or required to be licensed on or after the first day of the nineteenth month of such period, the tax shall be one-fourth of the amount determined pursuant to subdivision b of this section.

5. When the license period described in this section is for a period of less than two years, the commissioner of finance shall have the authority to provide by rule the amount to be payable under this subdivision.

h. Notwithstanding any provision of section 11-807 of this chapter to the contrary, at the time a tax is required to be paid to the taxi and limousine commission pursuant to this section, the person required to pay such tax shall file a return with the taxi and limousine commission in such form and containing such information as the taxi and limousine commission may prescribe. The taxpayer's application for a license or the renewal thereof shall constitute the return required under this subdivision unless the taxi and limousine commission shall otherwise provide by rule. A return filed pursuant to this subdivision with respect to a [medallion taxicab or other] designated licensed vehicle for a tax period or periods shall be in lieu of any return otherwise required to be filed with respect thereto pursuant to section 11-807 of this chapter. Unless the taxi and

limousine commission otherwise requires, the filing of a return shall not be required for the tax periods described in [paragraph one or]subparagraph (A) of paragraph [two] one of subdivision m of this section.

j. Notwithstanding any provision of chapter five of title nineteen of the code to the contrary, in those cases in which the commissioner of finance is responsible for collecting the tax imposed by this chapter, the taxi and limousine commission shall not issue or renew a license for any [medallion taxicab or other] designated licensed vehicle subject to such tax with respect to which the commissioner of finance has notified the taxi and limousine commission that such tax has not been paid, unless the applicant for such license or renewal submits proof, in a form approved by the taxi and limousine commission, that such tax has been paid, or is not due, with respect to such [medallion taxicab or other] designated licensed vehicle.

k. The commissioner of finance is hereby authorized and empowered to enter into an agreement with the taxi and limousine commission to govern the collection of the taxes imposed by this chapter which are required to be paid to the taxi and limousine commission pursuant to this section. Such agreement [shall] may provide for the exclusive method of collection, custody and remittal to the commissioner of finance of the proceeds of any such tax; for the payment by the commissioner of finance of reasonable expenses incurred by the taxi and limousine commission in connection with the collection of any such tax; for the commissioner of finance, or a duly designated representative, upon his or her request, not more frequently than once in each calendar year at a time agreed upon by the city comptroller, to audit the accuracy of the payments, distributions and remittances to the commissioner of finance; and for such other matters as may be necessary and proper to effectuate the purposes of such agreement.

m. Except as otherwise provided in the agreement between the taxi and limousine commission and the commissioner of finance authorized by subdivision k of this section, or with respect to the periods described in [subparagraph (C) of] paragraph two of this subdivision, the taxi and limousine commission shall begin to collect taxes in accordance with the provisions of this section on the first day of April in the year two thousand twelve as follows:

1. [The tax due on a medallion taxicab whose license is due to expire on the thirty-first day of May in the year two thousand twelve shall be two times the amount provided in subparagraph (C) of paragraph two of subdivision a of section 11-802 of this chapter. The tax due on a medallion taxicab whose license is due to expire on the thirty-first day of May in the year two thousand thirteen, for the period between the first day of June in the year two thousand twelve and the thirty-first day of May in the year two thousand thirteen, shall be the amount provided in subparagraph (C) of paragraph two of subdivision a of section 11-802 of this chapter. The tax required to be paid pursuant to this paragraph shall be payable on or before the first day of June in the year two thousand twelve.

2.] The tax due on [an other] a designated licensed vehicle, the license for which expires on or after the first day of June in the year two thousand twelve and before the first day of June in the year two thousand fourteen, shall be determined as follows:

(A) For [an other] a designated licensed vehicle whose license expires on or after the first day of June in the year two thousand twelve and before the first day of June in the year two thousand fourteen, the amount of tax for the tax period between the first day of June in the year two thousand twelve and the date the license shall expire for such [other] designated licensed vehicle pursuant to chapter five of title nineteen of the code shall be the sum of (i) the annual tax specified in subparagraph (C) of paragraph two of subdivision a of section 11-802 of this chapter for any twelve-month period within such tax period, and (ii) the amount determined under subparagraph (B) of this paragraph for any period of less than twelve months within such tax period. The amount of tax so determined shall be payable on or before the first day of June in the year two thousand twelve. In the event the amount of tax due and payable under this subparagraph shall not have been paid within thirty days of the first day of June in the year two thousand twelve, the taxi and limousine commission shall suspend the license for such [other] designated licensed vehicle, and the license for any such [other] designated licensed vehicle which has expired shall not be renewed until such time as such tax is paid.

(B) For purposes of subparagraph (A) of this paragraph, the amount of tax for a period of less

than twelve months shall be determined as follows: (i) if such period is nine months or more, the amount for such period shall be the full amount of annual tax provided in subparagraph (C) of paragraph two of subdivision a of section 11-802 of this chapter; (ii) if such period is more than six months but less than nine months, the amount for such period shall be three-fourths of the amount of annual tax provided in subparagraph (C) of paragraph two of subdivision a of section 11-802 of this chapter; (iii) if such period is more than three months but less than six months, the amount for such period shall be one-half of the amount of annual tax provided in subparagraph (C) of paragraph two of subdivision a of section 11-802 of this chapter; and (iv) if such period is less than three months, the amount for such period shall be one-fourth of the amount of annual tax provided in subparagraph (C) of paragraph two of subdivision a of section 11-802 of this chapter.

[(C)] 2. Upon the date for payment set forth in subparagraph (A) of [this] paragraph one of this subdivision, the taxi and limousine commission shall require the taxpayer to provide a proof of payment of the tax to the commissioner of finance for the period beginning on the first day of June in the year two thousand eleven and ending on the thirty-first day of May in the year two thousand twelve or any part of such period for which the taxpayer was subject to the tax. In the event the taxpayer has not paid such tax to the commissioner of finance: (i) the license for any [other] designated licensed vehicle described in subparagraph (A) of this paragraph shall not be renewed until such time as such tax, together with any applicable interest or penalties, has been paid to the commissioner of finance and (ii) if such tax remains unpaid as of the end of the thirty-day period set forth in subparagraph (A) of [this] paragraph one of this subdivision, the license for any [other] designated licensed vehicle described in subparagraph (A) of [this] paragraph one of this subdivision shall be suspended until such time as such tax, together with any applicable interest or penalties, is paid to the commissioner of finance.

n. In addition to any other powers granted to the taxi and limousine commission in this chapter or any other law, the taxi and limousine commission is hereby authorized and empowered:

1. to adopt and amend rules appropriate to the carrying out of its responsibilities under this

chapter;

2. to request information concerning motor vehicles and persons subject to the provisions of this chapter from the commissioner of motor vehicles, the department of motor vehicles of any other state, the treasury department of the United States or the appropriate officials of any city or county of the state of New York; and to afford such information to such department of motor vehicles, treasury department or officials of such city or county, any provision of this chapter to the contrary notwithstanding;

3. to delegate its functions under this section to any commissioner or employee of such commission;

4. to require [all persons owning medallion taxicabs or other] any person who is an owner, as defined in chapter five of title nineteen of the code, of a designated licensed [vehicles] vehicle to keep such records as it prescribes and to furnish such information upon its request; and

5. to extend, for cause shown, the time for filing any return required to be filed with the taxi and limousine commission for a period not exceeding sixty days.

§3. Subdivision e of section 19-504 of the administrative code of the city of New York, as amended by local law number 73 for the year 2011, is amended to read as follows:

e. Any owner operating a vehicle under a license issued by the commission, or by the New York city police department prior to the effective date of this chapter, shall be entitled to renew such license as a matter of right upon compliance with all the other provisions of this section and [section] sections 11-808 and 11-809.2 of the code relating to the licensee's vehicle.

§4. Notwithstanding any provision of chapter 8 of title 11 of the administrative code of the city of New York to the contrary, any person who has paid the tax imposed under chapter 8 of title 11 of such code to the taxi and limousine commission pursuant to section 11-809.2 of such code, as added by local law number 73 for the year 2011, and as in effect prior to the amendments made by the local law that added this section, shall be entitled to a credit against such tax to the extent such payment satisfies the tax obligation for

any tax year beginning on or after June 1, 2012, and to the extent of such payment, such person shall not have any obligations under sections 11-807 or 11-808 of such code for any such tax year.

§5. Notwithstanding any provision of chapter 8 of title 11 of the administrative code of the city of New York to the contrary, any person required to pay the tax imposed under chapter 8 of title 11 of such code with respect to a medallion taxicab, who had been required to pay such tax to the taxi and limousine commission pursuant to section 11-809.2 of such code, as added by local law number 73 for the year 2011, and as in effect prior to the amendments made by the local law that added this section, but has not paid such tax to the taxi and limousine commission, shall file the return required pursuant to section 11-807 of such code and pay the installment of such tax required to be paid pursuant to subdivision c of section 11-808 of such code to the commissioner of finance no later than the later of the thirtieth day after this act shall have become a law or July 20, 2012.

§6. This act shall take effect immediately and if it shall have become a law after June 1, 2012, it shall be retroactive to and deemed to have been in full force and effect as of June 1, 2012.

powered by Legistar™