



Legislation Text

File #: Int 1607-2019, **Version:** *

Int. No. 1607

By Council Member Rodriguez

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

Be it enacted by the Council as follows:

Section 1. Subparagraph (C) of paragraph 2 of subdivision a of section 11-802 of the administrative code of the city of New York, as amended by local law number 60 for the year 1989, is amended to read as follows:

(C) For tax years beginning on and after June first, nineteen hundred ninety but before May thirty-first, two thousand nineteen, on medallion taxicabs, one thousand dollars for each such vehicle, and on all other motor vehicles for transportation of passengers, four hundred dollars for each such vehicle.

§ 2. Paragraph 2 of subdivision a of section 11-802 of the administrative code of the city of New York is amended by adding a new subparagraph (D) to read as follows:

(D) For tax years beginning on or after June first, two thousand nineteen, on all motor vehicles for transportation of passengers, including medallion taxicabs, four hundred dollars for each such vehicle.

§ 3. Notwithstanding any provision of chapter 8 of title 11 of the administrative code of the city of New York to the contrary, the commissioner of finance may issue a refund or credit to any person who has paid the tax or portion thereof imposed under subparagraph (C) of paragraph 2 of subdivision a of section 11-802 of such code with respect to a medallion taxicab for the tax year beginning on June 1, 2019 to the extent such payment exceeds the tax obligation for any tax year beginning on or after June 1, 2019, and to the extent of such excess amount, such person shall not have any obligations under sections 11-807 or 11-808 of such code

for any such tax year. The commissioner of finance may issue such a refund or credit without submission of a written application by the taxpayer.

§ 4. This local law takes effect immediately and is retroactive to and deemed to have been in effect as of May 31, 2019.

NAB/JJD
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