

1980 Legislation

Chapter 724 of the Laws of 1980 - Effective June 30, 1980

Section 1116 of the Tax Law has been amended by the addition of subdivision (e) which exempts the service of trash removal when it is provided by a municipal corporation of the State, other than a city of one million or more; or when it is provided on behalf of the municipal corporation under an agreement with such corporation.

This exemption takes effect immediately and is retroactive to June 1, 1977 for any municipal corporation which actually rendered the trash removal service itself.

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Chapter 255 of the Laws of 1980 - Effective June 17, 1980

Section 1201 of the Tax Law has been amended by the addition of subdivision (j) which authorizes cities of a million or more to impose a tax not to exceed 8% on the transfer of a taxicab license or an interest in a taxicab license.

The tax is to be imposed on the seller. However, this section authorizes a locality to provide that the tax may be collected from the purchaser, if the seller fails to pay. No transfer will be effective until the tax is paid.

Where a corporation, partnership or association holds a taxicab license, and there is a transfer of economic interest due to a sale of stock shares or partnership change, a locality may provide that such transfer or change constitutes a transfer of the taxicab license or interest therein, and therefore is subject to tax.

If a taxicab or other property is transferred in combination with the transfer of the license, the locality may provide for computation of the tax solely on the consideration given for the transfer of the license.

For purposes of section 1201, the terms "taxicab", "taxicab license" and "transfer" shall mean:

Taxicab - A motor vehicle carrying passengers for hire, duly licensed by the city imposing the tax and permitted to accept hails from passengers in the street.

Taxicab License - A license issued by the taxi and limousine commission in such city, to operate a taxicab.

Transfer - Any transfer of interest whether or not such interest constitutes title, or possession, or both, exchange or barter, rental, lease, or license to use, conditional or otherwise, in any manner or by any means whatsoever for a consideration, or any agreement therefor.