

PENALTIES FOR VIOLATION OF THE PROVISIONS FOR EXEMPTION
FROM THE NEW YORK CITY ADDITIONAL PARKING TAX
CHAPTER 325 - LAWS OF 1986

Effective July 17, 1986, Chapter 325 of the Laws of 1986 amends section 1212-A(a)(4) of the Tax Law to broaden the language pertaining to penalties provided for violation of the New York City Parking Tax Law. (See TSB-M-85(14)S.)

The amendment provides that any person who obtains or uses a certificate of exemption, in violation of any provision of this law, shall be liable for a penalty of:

- (1) not more than \$100 for each violation due to negligence or intentional disregard (but without intent to defraud), and
- (2) not more than \$500 for each violation due to fraud.

The Commissioner of Finance of the City of New York administers all procedures relative to the exemption from the 8% additional parking tax. Accordingly, all questions should be directed to:

By Mail: N.Y.C. Department of Finance Parking
Tax Exemption Section 151 West
Broadway, Room 200 New York, New
York 10013

By Phone: (212) 306-5707