

STATEMENT OF NECESSITY

DEPARTMENT OF TAXATION AND FINANCE

Specific reasons underlying the finding of necessity: Pursuant to Tax Law section 1299-A, a surcharge will be in effect, beginning January 1, 2019, on certain intrastate for-hire transportation that begins in, ends in, or passes through the geographic area of the city of New York, in the borough of Manhattan, south of and excluding 96th street (the “congestion zone”). The Commissioner is required to administer this surcharge, and to accept the registration of those who will be liable for the payment of the surcharge.

This rule is being adopted on an emergency basis so that the people or entities liable for the surcharge can timely register, and ensure that proper transportation records are kept, beginning January 1, 2019.