

AMBULETTES

I. BACKGROUND

Section 1102(a) of the New York City Administrative Code (the “Code”) imposes a Utility Tax on “persons engaged in the business of operating omnibuses with a carrying capacity of more than seven persons.”

II. SCOPE

This Statement of Audit Procedure provides guidance to Utility Tax auditors in determining the carrying capacity of vehicles used by persons engaged in the business of operating omnibuses.

III. PROCEDURE

Auditors are not to include the driver of an omnibus in determining the carrying capacity of the vehicle. Omnibuses with a carrying capacity of seven or less passengers are not subject to this tax.

This Statement of Audit Procedure shall apply to all open years.