NEW YORK CITY TAXI AND LIMOUSINE COMMISSION

Notice of Public Hearing and Opportunity to Comment on Proposed Rules

What are we proposing? The Taxi and Limousine Commission is considering changing its rules. The change would amend the requirements for vehicle licensure to permit the Commission to collect New York City’s Commercial Motor Vehicle Tax on some vehicles licensed by the TLC.

When and where is the Hearing? The Commission will hold a public hearing on the proposed rule. The public hearing will take place at 10:00 a.m. on Thursday, May 31, 2012. The hearing will be in the public hearing room at 33 Beaver Street, New York, New York, on the 19th Floor.

How do I comment on the proposed rules? Anyone can comment on the proposed rules by:

- Mail. You can mail written comments to the Taxi and Limousine Commission, Office of Legal Affairs, 33 Beaver Street – 22nd Floor, New York, New York 10014.
- Fax. You can fax written comments to the Taxi and Limousine Commission, Office of Legal Affairs, at 212-676-1102.
- Email. You can email written comments to tlcrules@tlc.nyc.gov.
- Website. You can submit comments to the Taxi and Limousine Commission through the NYC rules Web site at www.nyc.gov/nycrules.
- By Speaking at the Hearing. Anyone who wants to comment on the proposed rule at the public hearing must sign up to speak. You can sign up before the hearing by calling 212-676-1135. You can also sign up in the hearing room before the hearing begins on May 31, 2012. You can speak for up to three minutes.

Is there a deadline to submit written comments? Yes, you must submit written comments by May 29, 2012.

Do you need assistance to participate in the Hearing? You must tell the Office of Legal Affairs if you need a reasonable accommodation of a disability at the Hearing. You must tell us if you need a sign language interpreter. You can tell us by mail at the address given above. You may also tell us by telephone at 212-676-1135. You must tell us by Thursday, May 24, 2012.

Can I review the comments made on the proposed rules? A few days after the hearing, a transcript of the hearing and copies of the written comments will be available to the public at the Office of Legal Affairs.

What authorizes the Commission to make this rule? Sections 1043 and 2303 of the City Charter, section 19-503 of the City Administrative Code, and Local Law 73 of 2011 authorize the Commission to
make this proposed rule. This proposed rule was not included in the Commission’s regulatory agenda for this Fiscal Year because it was not contemplated when the Commission published the agenda.

**Where can I find the Commission’s rules?** The Commission’s rules are in title 35 of the Rules of the City of New York.

**What rules govern the rulemaking process?** The Commission must meet the requirements of Section 1043 of the City Charter when creating or changing rules. This notice is made according to the requirements of Section 1043(b) of the City Charter.
Statement of Basis and Purpose of Proposed Rule

Chapter 8 of Title 11 of the Administrative Code of the City of New York imposes a New York City Commercial Motor Vehicle Tax (CMVT) on motor vehicles transporting passengers for hire in New York City. All vehicles licensed by the Commission, including taxicabs, for-hire vehicles, paratransit vehicles and commuter vans, must pay the CMVT because, with a Commission license, such vehicles are authorized to transport passengers for hire in New York City. In December 2011, the City Council passed Local Law 73 of 2011, which authorized the Commission to collect the CMVT on certain vehicles licensed by the Commission. Among other things, Local Law 73 changed the collection cycle for the tax from 1 to 2 years. However, the amount of tax due and the persons required to pay it remain the same.

The purpose of the proposed rule amendments is to implement Local Law 73 of 2011 and to provide guidance to medallion owners, and licensees of for-hire vehicles, paratransit vehicles, and commuter vans about how the Commission will administer the CMVT.

In accordance with Local Law 73, these proposed rules provide that:

- Medallion Taxicab Owners must ensure that the CMVT is paid to the Commission by vehicle owners for a period of 2 years upon initial issuance of the license and at the time of license renewal. Formerly, the CMVT was paid directly to the NYC Department of Finance.
- Other Commission vehicle licensees (for-hire vehicles, paratransit vehicles, and commuter vans) must pay the CMVT to the Commission for a period of 2 years upon initial issuance of the license and at the time of license renewal if the licensee has NOT already paid the tax to the New York State Department of Motor Vehicles as part of the routine vehicle registration process.
- The TLC will deny any TLC vehicle license application, including a renewal application, if the CMVT has not been paid.
- An interim tax payment will be required on certain Medallion Taxicabs and other vehicles licensed by TLC to account for the transition of the tax cycle from 1 to 2 years. Such payment will be based on a formula set forth in the Local Law 73, which takes into account the amount of time remaining on the license.
- Medallion Taxicab Owners and other vehicle licensees will be subject to a fine and suspension of the license, if the vehicle license is operated after the interim CMVT payment is past due.
Section 1. Section 51-03 of Title 35 of the Rules of the City of New York is amended by adding a definition of “Commercial Motor Vehicle Tax” in the correct alphabetical order, to read as follows:

**Commercial Motor Vehicle Tax** is the tax imposed by Section 11-800 et. seq. of the Administrative Code and includes the amount of any fines and penalties that are due for late or non-payment. Under Section 11-802 of the Administrative Code, the vehicle owner, as defined in Section 11-801, is responsible for payment of the Commercial Motor Vehicle Tax.

§ 2. Section 58-04 of Title 35 of the Rules of the City of New York is amended by adding new subdivisions (j) and (k) to read as follows:

(j) **Commercial Motor Vehicle Tax.**

(1) An Applicant, including an applicant for a renewal License, must demonstrate that the Commercial Motor Vehicle Tax applicable to the Applicant’s Vehicle(s) in the amount provided in subdivision (k) of this section has been paid to the Commission.

(2) If the Commercial Motor Vehicle Tax on the Applicant’s vehicle has already been paid to the New York City Department of Finance, the Applicant must provide proof of payment in the form of a receipt from the Department of Finance showing the amount of tax paid, the date the tax was paid, and the tax year covered by the payment.

(k) **Commercial Motor Vehicle Tax – Amount Due**

(1) *New Medallions.* The Commercial Motor Vehicle Tax due on a Vehicle upon issuance of a new medallion issued after December 27, 2011 will be the amount provided in Section 11-809.2(f) of the Administrative Code. The tax must be paid by the Vehicle Owner, as defined in Section 11-801 of the Administrative Code, upon issuance of the Medallion.

(2) *License Renewals for Licenses Expiring on or After May 31, 2012.*

(i) The Commercial Motor Vehicle Tax due on each Vehicle (including a Stand-by Vehicle) with a license expiring on or after May 31, 2012 will be $2000 for each renewal License period. The tax must be paid by the Vehicle Owner, as defined in Section 11-801 of the Administrative Code, upon renewal.

(ii) No additional payment will be required for any replacement Vehicle during the renewal License Period.

(3) *Interim Payments.*
(i) For Licenses expiring on May 31, 2012, no interim payment is due.

(ii) For Licenses expiring on May 31, 2013, an interim payment of $1000 per Vehicle is due on June 1, 2012 (the “Interim Tax Due Date”). The tax must be paid by the Vehicle Owner, as defined in Section 11-801 of the Administrative Code.

(iii) If a Vehicle Owner does not pay the interim payment due by the Interim Tax Due Date, a Medallion Owner cannot operate the Owner’s Taxicab License used with that vehicle until the interim payment is paid.

(iv) The Commission can notify Owners of Taxicab Licenses with respect to which the Vehicle Owners will owe an interim payment pursuant to this paragraph and the consequences if the Vehicle Owner fails to pay the interim payment by the Interim Tax Due Date.

(4) Refunds.

(i) The Commission will not refund any payment of the Commercial Motor Vehicle Tax.

(ii) Applications for refunds, including but not limited to refunds upon transfer, revocation, surrender or termination, must be made to the NYC Department of Finance. The application will be reviewed in accordance with the Administrative Code and the Rules of the NYC Department of Finance.

§ 4. Section 58-08 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (j) to read as follows:

(j) Commercial Motor Vehicle Tax.

(1) The Commission will deny an application, including a renewal application, if the following Commercial Motor Vehicle Tax amounts are not paid for any Vehicle subject to the application:

   (i) The Commercial Motor Vehicle Tax amount required under subdivision (k) of section 58-04 of this Chapter, including the interim payment, if any, or

   (ii) Any additional Commercial Motor Vehicle Tax amount for any tax year or period which the New York City Department of Finance has notified the Commission is due and unpaid.

(2) Payment of the Commercial Motor Vehicle Tax amount described in paragraph (1) of this subdivision is a condition to issuance of a License, including a renewal License, and the maintaining of such License.
§ 5. Section 58-12 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (e) to read as follows:

(e) **Commercial Motor Vehicle Tax.**

(1) An Owner must ensure that the Owner’s Taxicab License is not operated if the Commercial Motor Vehicle Tax on the Vehicle used with such License is past due.

(2) Operating a vehicle as a Medallion Taxicab when the payment of the Commercial Motor Vehicle Tax is past due will be considered the same as operating without a Valid Taxicab License.

| §58-12(e) | Fine: $1000 and suspension until compliance | Appearance NOT REQUIRED |

§ 6. Subdivision (a) of section 58-33 of Title 35 of the Rules of the City of New York is amended by adding a new paragraph (6) to read as follows:

(6) A copy of the receipt issued by the Commission or other proof of payment of the Commercial Motor Vehicle Tax.

| §58-33(f)(6) | Fine: $75 | Appearance NOT REQUIRED |

§ 7. Section 59A-04 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (u) to read as follows:

(u) **Commercial Motor Vehicle Tax.**

(1) An Applicant, including an applicant for a renewal License, must pay the Commercial Motor Vehicle Tax applicable to the Applicant’s Vehicle. If the Applicant has not made payment to the NYS DMV, the Applicant must pay the Commercial Motor Vehicle Tax to the Commission.

(2) An Applicant who has already paid the Commercial Motor Vehicle Tax must provide proof of payment in the form of a copy of the New York State issued registration receipt, or a receipt from the New York City Department of Finance.

§ 8. Section 59A-07 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (g) to read as follows:

(g) **Commercial Motor Vehicle Tax.**

(1) *For Licenses Issued on or after June 1, 2012 if Tax NOT paid to NYS DMV.*
(i) The Commercial Motor Vehicle Tax for each Vehicle will be $800, to be paid with the application for the license.

(ii) No additional payment will be required for any replacement Vehicle during the renewal License Period.

(iii) If the Applicant paid the Commercial Motor Vehicle Tax directly to NYS DMV, this paragraph does not apply.

(2) At License Renewal for Licenses Expiring on or After June 1, 2012 if Tax NOT paid to NYS DMV.

(i) The Commercial Motor Vehicle Tax for each Vehicle will be $800 for each renewal License period. The tax must be paid with the renewal application.

(ii) No additional payment will be required for any replacement Vehicle during the renewal License Period.

(iii) If the Applicant paid the Commercial Motor Vehicle Tax directly to NYS DMV, this paragraph does not apply.

(3) Interim Payments for licenses expiring on or after June 1, 2012 and before June 1, 2014 if Tax NOT paid to NYS DMV.

An interim payment of Commercial Motor Vehicle Tax is due on June 1, 2012 for licenses expiring on or after June 1, 2012 and before June 1, 2014, provided that the Licensee has not paid the Commercial Motor Vehicle Tax to the NYS DMV.

(i) The amount of the interim payment is:

<table>
<thead>
<tr>
<th>If a license expires during:</th>
<th>The licensee must make an interim payment of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>June, July or August 2012</td>
<td>$100</td>
</tr>
<tr>
<td>September, October or November 2012</td>
<td>$200</td>
</tr>
<tr>
<td>December 2012, January 2013 or February 2013</td>
<td>$300</td>
</tr>
<tr>
<td>March, April or May 2013</td>
<td>$400</td>
</tr>
<tr>
<td>June, July or August 2013</td>
<td>$500</td>
</tr>
<tr>
<td>September, October or November 2013</td>
<td>$600</td>
</tr>
<tr>
<td>December 2013, January 2014 or February 2014</td>
<td>$700</td>
</tr>
<tr>
<td>March, April or May 2014</td>
<td>$800</td>
</tr>
</tbody>
</table>
(4) **Refunds.**

(i) The Commission will not refund any payment of Commercial Motor Vehicle Tax.

(ii) Applications for refunds, including but not limited to refunds upon transfer, revocation, surrender or termination, must be made to the NYC Department of Finance. The application will be reviewed in accordance with the Administrative Code and the Rules of the NYC Department of Finance.

§ 9. Section 59A-08 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (g) to read as follows:

(g) **Commercial Motor Vehicle Tax.**

(1) The Commission will deny an application, including a renewal application, if the Applicant owes the Commercial Motor Vehicle Tax required under subdivision (c) of section 59A-14 of this Chapter on any Vehicle subject to the application.

(2) Payment of the Commercial Motor Vehicle Tax amount described in paragraph (1) of this subdivision is a condition to issuance of a License, including a renewal License, and the maintaining of such License.

§ 10. Section 59A-14 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (c) to read as follows:

(c) **Commercial Motor Vehicle Tax.**

(1) An Owner must pay the Commercial Motor Vehicle Tax due as described in paragraphs (2) and (3) of this subdivision on an Owner’s Vehicle as and when required by the Commission in these Rules.

(2) An Owner must pay the amounts required in subdivision (g) of Section 59A-07 of this Chapter, including interim payments, if any.

(3) An Owner must also pay any additional Commercial Motor Vehicle Tax amount for any tax year or period which the New York City Department of Finance has notified the Commission is due and unpaid.

| §59A-14(c) | Fine: $400 and suspension until compliance | Appearance NOT REQUIRED |
§ 11. Subdivision (a) of section 59A-30 is amended by adding a new paragraph (6) to read as follows:

(6) A copy of the receipt issued by the Commission, if any, or other proof of payment of the Commercial Motor Vehicle Tax.

§ 59A-30(a)(5) Fine: $75 Appearance NOT REQUIRED

§ 12. Section 60A-04 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (o) to read as follows:

(o) Commercial Motor Vehicle Tax.

(1) An Applicant, including an applicant for a renewal License, must pay the Commercial Motor Vehicle Tax applicable to the Applicant’s Vehicle. If the Applicant has not made payment to the NYS DMV, the Applicant must pay the Commercial Motor Vehicle Tax to the Commission.

(2) An Applicant who has already paid the Commercial Motor Vehicle Tax must provide proof of payment in the form of a copy of the New York State issued registration receipt.

§ 13. Section 60A-06 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (f) to read as follows:

(f) Commercial Motor Vehicle Tax.

(1) For Licenses Issued on or after June 1, 2012 if Tax NOT paid to NYS DMV.

(i) The Commercial Motor Vehicle Tax for each Vehicle will be $800, to be paid with the application for the license.

(ii) No additional payment will be required for any replacement Vehicle during the renewal License Period.

(iii) If the Applicant paid the Commercial Motor Vehicle Tax directly to NYS DMV, this paragraph does not apply.

(2) At License Renewal for Licenses Expiring on or after June 1, 2012, if Tax NOT paid to NYS DMV.

(i) The Commercial Motor Vehicle Tax for each Vehicle will be $800 for each renewal License period. The tax must be paid with the renewal application.

(ii) No additional payment will be required for any replacement Vehicle during the renewal License Period.
(iii) If the Applicant paid the Commercial Motor Vehicle Tax directly to NYS DMV, this paragraph does not apply.

(3) **Interim Payments for licenses expiring on or after June 1, 2012 and before June 1, 2014 if Tax NOT paid to NYS DMV.**

An interim payment of Commercial Motor Vehicle Tax is due on June 1, 2012 for licenses expiring on or after June 1, 2012 and before June 1, 2014, provided that the Vehicle Licensee has not paid the Commercial Motor Vehicle Tax to the NYS DMV.

(i) The amount of the interim payment is:

<table>
<thead>
<tr>
<th>If a license expires during:</th>
<th>The licensee must make an interim payment of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>June, July or August 2012</td>
<td>$100</td>
</tr>
<tr>
<td>September, October or November 2012</td>
<td>$200</td>
</tr>
<tr>
<td>December 2012, January 2013 or February 2013</td>
<td>$300</td>
</tr>
<tr>
<td>March, April or May 2013</td>
<td>$400</td>
</tr>
<tr>
<td>June, July or August 2013</td>
<td>$500</td>
</tr>
<tr>
<td>September, October or November 2013</td>
<td>$600</td>
</tr>
<tr>
<td>December 2013, January 2014 or February 2014</td>
<td>$700</td>
</tr>
<tr>
<td>March, April or May 2014</td>
<td>$800</td>
</tr>
</tbody>
</table>

(4) **Refunds.**

(i) The Commission will not refund any payment of the Commercial Motor Vehicle Tax.

(ii) Applications for refunds, including but not limited to refunds upon transfer, revocation, surrender or termination, must be made to the NYC Department of Finance. The application will be reviewed in accordance with the Administrative Code and the Rules of the NYC Department of Finance.

§ 14. Section 60A-07 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (h) to read as follows:

(h) **Commercial Motor Vehicle Tax.**

(1) The Commission will deny an application, including a renewal application, if the Applicant owes the Commercial Motor Vehicle Tax required under subdivision (b) of section 60A-13 of this Chapter on any Vehicle subject to the application.
(2) Payment of the Commercial Motor Vehicle Tax amount described in paragraph (1) of this subdivision is a condition to issuance of a License, including a renewal License, and the maintaining of such License.

§ 15. Section 60A-13 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (b) to read as follows:

(b) Commercial Motor Vehicle Tax.

(1) An Owner must pay the Commercial Motor Vehicle Tax due as described in paragraphs (2) and (3) of this subdivision on an Owner’s Vehicle as and when required by the Commission in these Rules.

(2) An Owner must pay the amounts required in subdivision (f) of Section 60A-06 of this Chapter, including interim payments, if any.

(3) An Owner must also pay any additional Commercial Motor Vehicle Tax amount for any tax year or period which the New York City Department of Finance has notified the Commission is due and unpaid.

| §60A-13(b) | Fine: $400 and suspension until compliance | Appearance NOT REQUIRED |

§ 16. Subdivision (a) of section 60A-29 of Title 35 of the Rules of the City of New York is amended by adding a new paragraph (10) to read as follows:

(10) A copy of the receipt issued by the Commission, if any, or other proof of payment of the Commercial Motor Vehicle Tax.

§ 17. Section 61A-04 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (k) to read as follows:

(k) Commercial Motor Vehicle Tax.

(1) An Applicant, including an applicant for a renewal License, must pay the Commercial Motor Vehicle Tax applicable to the Applicant’s Vehicle. If the Applicant has not made payment to the NYS DMV, the Applicant must pay the Commercial Motor Vehicle Tax to the Commission.

(2) An Applicant who has already paid the Commercial Motor Vehicle Tax must provide proof of payment in the form of a copy of the New York State issued registration receipt or a receipt from the New York City Department of Finance.
§ 18. Section 61A-06 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (g) to read as follows:

(g) Commercial Motor Vehicle Tax.

(1) For Licenses Issued on or after June 1, 2012 if Tax NOT paid to NYS DMV.

(i) The Commercial Motor Vehicle Tax for each Vehicle will be $800, to be paid with the application for the license.

(ii) No additional payment will be required for any replacement Vehicle during the renewal License Period.

(iii) If the Applicant paid the Commercial Motor Vehicle Tax directly to NYS DMV, this paragraph does not apply.

(2) At License Renewal for Licenses Expiring on or after June 1, 2012 if Tax NOT paid to NYS DMV.

(i) The Commercial Motor Vehicle Tax for each Vehicle will be $800 for each renewal License period. The tax must be paid with the renewal application.

(ii) No additional payment will be required for any replacement Vehicle during the renewal License Period.

(iii) If the Applicant paid the Commercial Motor Vehicle Tax directly to NYS DMV, this paragraph does not apply.

(3) Interim Payments for licenses expiring on or after June 1, 2012 and before June 1, 2014 if Tax NOT paid to NYS DMV.

An interim payment of the Commercial Motor Vehicle Tax is due on June 1, 2012 for licenses expiring on or after June 1, 2012 and before June 1, 2014, provided that the Licensee has not paid the Commercial Motor Vehicle Tax to the NYS DMV.

(ii) The amount of the interim payment is:

<table>
<thead>
<tr>
<th>If a license expires during:</th>
<th>The licensee must make an interim payment of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>June, July or August 2012</td>
<td>$100</td>
</tr>
<tr>
<td>September, October or November 2012</td>
<td>$200</td>
</tr>
<tr>
<td>Period</td>
<td>Amount</td>
</tr>
<tr>
<td>-------------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>December 2012, January 2013 or February 2013</td>
<td>$300</td>
</tr>
<tr>
<td>March, April or May 2013</td>
<td>$400</td>
</tr>
<tr>
<td>June, July or August 2013</td>
<td>$500</td>
</tr>
<tr>
<td>September, October or November 2013</td>
<td>$600</td>
</tr>
<tr>
<td>December 2013, January 2014 or February 2014</td>
<td>$700</td>
</tr>
<tr>
<td>March, April or May 2014</td>
<td>$800</td>
</tr>
</tbody>
</table>

(4) Refunds.

(i) The Commission will not refund any payment of Commercial Motor Vehicle Tax.

(ii) Applications for refunds, including but not limited to refunds upon transfer, revocation, surrender or termination, must be made to the NYC Department of Finance. The application will be reviewed in accordance with the Administrative Code and the Rules of the NYC Department of Finance.

§ 19. Section 61A-07 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (f) to read as follows:

(f) Commercial Motor Vehicle Tax.

(1) The Commission will deny an application, including a renewal application, if the Applicant owes the Commercial Motor Vehicle Tax required under subdivision (e) of section 61A-13 of this Chapter on any Vehicle subject to the application.

(2) Payment of the Commercial Motor Vehicle Tax amount described in paragraph (1) of this subdivision is a condition to issuance of a License, including a renewal License, and the maintaining of such License.

§ 20. Section 61A-13 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (e) to read as follows:

(e) Commercial Motor Vehicle Tax.

(1) An Owner must pay the Commercial Motor Vehicle Tax due as described in paragraphs (2) and (3) of this subdivision on an Owner’s Vehicle as and when required by the Commission in these Rules.

(2) An Owner must pay the amounts required in subdivision (g) of Section 61A-06 of this Chapter, including interim payments if any.
(3) An Owner must also pay any additional Commercial Motor Vehicle Tax amount for any tax year or period which the New York City Department of Finance has notified the Commission is due and unpaid.

| §61A-13(e) | Fine: $400 and suspension until compliance | Appearance NOT REQUIRED |

§ 20. Section 82-12 of Title 35 of the Rules of the City of New York is amended by adding a new subdivision (h) to read as follows:

(h) Commercial Motor Vehicle Tax. A Street Hail Livery Licensee must comply with all requirements of Chapter 59A of these Rules concerning payment of Commercial Motor Vehicle Tax.
CERTIFICATION / ANALYSIS
PURSUANT TO CHARTER SECTION 1043(d)

RULE TITLE: Commercial Motor Vehicle Tax

REFERENCE NUMBER: TLC-25

RULEMAKING AGENCY: TLC

I certify that this office has analyzed the proposed rule referenced above as required by Section 1043(d) of the New York City Charter, and that the proposed rule referenced above:

(i) Is understandable and written in plain language for the discrete regulated community or communities;

(ii) Minimizes compliance costs for the discrete regulated community or communities consistent with achieving the stated purpose of the rule; and

(iii) Does not provide a cure period because rule violations arise from completed events, the consequences of which are immediate, which makes a cure period impracticable under the circumstances.

/s/ Francisco Navarro  April 18, 2012
Mayor’s Office of Operations  Date
CERTIFICATION PURSUANT TO

CHARTER §1043(d)

RULE TITLE: Commercial Motor Vehicle Tax

REFERENCE NUMBER: 2012 RG 027

RULEMAKING AGENCY: Taxi and Limousine Commission

I certify that this office has reviewed the above-referenced proposed rule as required by section 1043(d) of the New York City Charter, and that the above-referenced proposed rule:

(i) is drafted so as to accomplish the purpose of the authorizing provisions of law;

(ii) is not in conflict with other applicable rules;

(iii) to the extent practicable and appropriate, is narrowly drawn to achieve its stated purpose; and

(iv) to the extent practicable and appropriate, contains a statement of basis and purpose that provides a clear explanation of the rule and the requirements imposed by the rule.

/s/ STEVEN GOULDEN

Date: April 18, 2012

Acting Corporation Counsel