

Important Notice

New York State Supreme Court Lifts Temporary Restraining Order on Congestion Surcharge

All Persons Subject to the Surcharge Must Begin to Collect the Surcharge from Passengers Beginning at 12:01 a.m. on Saturday, February 2, 2019

On January 31, 2019, New York State Supreme Court lifted a temporary restraining order that enjoined the enforcement of the Congestion Surcharge imposed by Tax Law Article 29-C (*Taxifleet Management LLC, et al. v. State of New York*). As a result, all persons subject to the surcharge must begin to collect the surcharge from passengers beginning at 12:01 a.m. on Saturday, February 2, 2019. All persons who will be responsible for the collection and payment of the surcharge on more than one trip in any calendar month must also register with the Department.

For information about the Congestion Surcharge, or to register with the Department to collect the Congestion Surcharge, see the <u>Congestion Surcharge</u> page on the Department's <u>web site</u>.

Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.