



**INDUSTRY NOTICE #11-33  
For Immediate Release**

**December 15, 2011**

**David Yassky**  
Commissioner

**Allan J. Fromberg**  
Deputy Commissioner for  
Public Affairs

**33 Beaver Street**  
**22nd Floor**  
**New York, NY 10004**

## **SALES TAX MAY NOW BE ADDED TO LEASE CAP**

The New York City Taxi and Limousine Commission (TLC) hereby announces that, as a result of a decision of the New York Court of Appeals issued on December 15, 2011, a taxicab owner is now permitted to collect from a driver leasing the medallion sales tax due on the lease in addition to the standard lease caps established by the rules of the TLC.

The sales tax no longer has to be included within the amount of the standard lease cap. This represents a change from current TLC Rule 58-21(c)(5) which does not allow sales tax to be collected in addition to the standard lease cap amounts set by TLC rules.

The TLC's rules regarding lease caps (including standard lease cap amounts) are set forth in TLC Rule 58-21 and can be found on-line at [www.nyc.gov/taxi](http://www.nyc.gov/taxi).