

📌 **New York—Cigarette, Alcohol & Miscellaneous Taxes—Peer-to-peer car sharing fees.**

*L. 2021, S6715 (c. 795), effective 03/22/2022*, establishes the peer-to-peer assessment fee, the metropolitan commuter transportation district (MCTD) fee, and a regional transportation assessment (RTA) on gross charges for the use of a shared vehicle. The assessment fee, MCTD fee, and RTA fee are each 2% (3% beginning January 1, 2023) for a total of 6% fee on the gross charges paid by a shared vehicle driver for a period that begins and ends in the state. "Gross charges paid by the shared vehicle driver" is defined as "consideration paid by a shared vehicle driver for use of a shared vehicle, including optional charges and fees, except for separately stated charges for taxes and government-imposed fees and airport facility fees, whether imposed on the shared vehicle driver or passed through to the shared vehicle driver." "Peer to-peer car sharing" is "the authorized use of a shared vehicle by an individual other than the vehicle's owner through a peer-to-peer car sharing program."