

Montgomery County Motor Vehicle Use Fee

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Section 1. Legislative intent.

- A. The Montgomery County Legislature hereby finds and determines that the New York State Tax Law allows the Commissioner of the New York State Department of Motor Vehicles to collect a special motor vehicle use fee imposed by the County.
- B. The Montgomery County Legislature further finds and determines that imposing a local fee on the vehicles registered in Montgomery County will generate additional revenues for the County.
- C. Therefore, the purpose of this article is to impose a special motor vehicle use fee on vehicle registration and authorize the collection of said fee by the New York State Department of Motor Vehicles.

Section 2. Definitions.

As used in this article, the following terms shall have the meanings indicated:

BUSES — The same meaning as defined in § 104 of the Vehicle and Traffic Law, as amended.

PASSENGER MOTOR VEHICLE — Any motor vehicle subject to the registration fee as provided for in §401, Subdivision 6, of the Vehicle and Traffic Law, as amended.

TRUCK — The same meaning as defined in § 158 of the Vehicle and Traffic Law, as amended.

Section 3. Imposition of use fee.

- A. Pursuant to the Vehicle and Traffic Law and § 1202(c) of the Tax Law, a special motor vehicle use fee on vehicle registrations is hereby imposed on motor vehicles registered within Montgomery County. Such fee shall be charged in accordance with the following schedule:
 - 1) A fee of \$5 per year for passenger motor vehicles of a type commonly used for noncommercial purposes owned by residents of Montgomery County and weighing 3,500 pounds or less.
 - 2) A fee of \$10 per year for passenger motor vehicles of a type commonly used for noncommercial purposes owned by residents of Montgomery County, and weighing more than 3,500 pounds.
 - 3) A fee of \$10 per year for trucks, buses and other such commercial motor vehicles used principally in connection with business carried on within Montgomery County, except when owned and used in connection with the operation of a farm by the owner or tenant thereof.
- B. The fee shall be paid for all registrations and renewals of registrations for which the registration fee is established in § 401(6)(a) or (7) of the Vehicle and Traffic Law.
 - 1) The fee shall be applicable to an original or renewal registration transaction only and not to a re-registration transaction. If a fee for a registration transaction is due, no County motor vehicle use fee shall be due on that transaction.

- 2) The applicability of such fee shall be determined based upon the information on the application for registration, as well as any additional documentation required by the Commissioner of Motor Vehicles.
- 3) The receipt for payment of such fee may be the registration certificate, whether or not it indicates the amount of the fee paid.

Section 4. Exemptions.

- A. A fee imposed by this article shall not be imposed upon any vehicle exempt from the registration fee pursuant to the Vehicle and Traffic Law.
- B. The fee imposed by this article shall not be imposed upon nonprofit, religious, charitable or educational organizations qualified for exemption with the New York State Department of Taxation and Finance.
- C. Upon any vehicle registered as antique in accordance with 402 of Vehicle and Traffic Law; nor
- D. Upon any vehicle which is owned and used in connection with the operation of a farm by the owner or tenant thereof;

Section 5. Fees and Charges.

Administration and collection of fee by Commissioner of State Department of Motor Vehicles.

- A. As authorized under Tax Law § 1202(c), the motor vehicle use fee shall be administered and collected on behalf of Montgomery County by the Commissioner of the New York State Department of Motor Vehicles or his agent.
- B. Pursuant to Tax Law § 1202(c), the New York State Commissioner of Motor Vehicles is authorized on behalf of Montgomery County to make the payment of such fee a condition precedent to the registration or registration renewal of any vehicle subject to the fee imposed by this article.
- C. The County Executive of Montgomery County is hereby authorized and directed to negotiate and enter into an agreement with the Commissioner of the New York State Department of Motor Vehicles for the implementation of this article, and such agreement shall provide for the exclusive method of collection, custody and remittal of the proceeds of any such fee and for the payment by the County of the reasonable expenses incurred by the New York State Department of Motor Vehicles in connection with the collection and administration of said fee. Such agreement shall also provide that the Montgomery County Treasurer, upon request, not more frequently than once in each calendar year, at a time agreed upon by the State Comptroller, shall audit the accuracy of the payments, distributions and remittances to Montgomery County pursuant to this article.
- D. The said agreement shall set forth, in detail, policies and procedures for collection for underpayment and for refunds. Such agreement shall also set forth procedures for deposit and retention of funds and indemnification.

Section 6. Judicial review.

Any determination made hereunder by the County of Montgomery shall be reviewable pursuant to Article 78 of the Civil Practice Law and Rules.

Section 7. Recovery of fee.

Wherever any person fails to pay the fee due hereunder, proceedings to recover such fees, as well as any applicable penalties and/or interest, shall be the responsibility of Montgomery County, as set forth in the agreement. A final penalty schedule shall be subject to the approval of the Montgomery County Legislature.