

November 3, 2008

To: Executive Committee

RE: Personal Vehicle Tax

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On October 22<sup>nd</sup> and 23<sup>rd</sup> 2007 Toronto City Council approved the Personal Vehicle Tax. At the time we were assured that the tax would not be applied to commercial vehicles. I understand that the criteria for determining what constitutes a commercial vehicle is that the vehicle is registered to a corporation or a business.

Unfortunately because the city has implemented an Ambassador Program the majority of taxis in this city are registered to the owner. For that reason Toronto taxi owners have been forced to pay a Personal Vehicle Tax on the renewal of their plates. There is no one who would dispute that a licenced city taxi is a commercial vehicle.

I have discussed this matter with staff and I understand that they are preparing a report regarding this matter. I know that the definition of what constitutes a personal vehicle is complex but it is imminently clear to me that we ought to be exempting from the tax any vehicle that is licenced by the city as a business.

Recommendation:

1. That the city exempt from the personal vehicle tax any vehicle that is specifically licenced by the city as a business.
2. The Treasurer report to the Executive Committee how refunds would be administered.



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