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NEW YORK LEGAL PUBLISHING CORP.
136 RAILROAD AVENUE EXT.
ALBANY, N.Y. 12205

PREFACE

The New York City Local Laws Service is intended to supply the public with prompt and accurate access to the local laws of New York City, through a series of pamphlets issued bi-monthly during the sessions of the City Council.

The local laws are set out in these pamphlets as enacted. Each has the official local law number, its Bill number, approval date and effective date.

At the end of the legislative year, a single cumulative volume of all Local Laws for the year is published.

Other publications pertinent to New York City produced by New York Legal Publishing Corporation:

The New York City Charter & Administrative Code

The City of New York Council Digest

The New York City Rules & Regulations

LOCAL LAW No. 24

Int. No. 826-A

Approved Apr. 20, 2009 effective July 19, 2009

To amend the administrative code of the city of New York, in relation to the prohibition of activities to prevent access to reproductive health care facilities.

Be it enacted by the Council as follows:

Section 1. Legislative findings and intent. The council of the city of New York finds that the right to access reproductive health services is an important personal right protected by state and federal law. Likewise, the right to peaceably protest and express one's views is protected by state and federal law. Such actions include, but are not limited to, the right to speak, march, demonstrate, picket, pray, associate with others in expressive behavior or engage in other activity protected by the First Amendment. The council is aware that there are individuals or groups of individuals who may exceed the boundaries of lawful First Amendment expression by engaging in physical activities that prevent access to reproductive health care facilities or by engaging in activities that unlawfully harass or intimidate individuals trying to access such facilities. Such activities unlawfully interfere with both the operators of reproductive health care facilities and all individuals seeking free entrance and egress from such facilities.

The council finds that current law does not adequately protect reproductive health care facilities and those who work in or seek services from such facilities. Therefore, the council finds it appropriate for the protection of the public health, safety and welfare, to enact new legislation to strengthen the prohibitions on interference with access to reproductive health care facilities and services.

§ 2. Section 8-801 of chapter 8 of title 8 of the administrative code of the city of New York, as added by Local Law 3 for the year 1994, is amended to read as follows.

§ 8-801 *Short title.* This local law shall be known as the "access to reproductive health [services] care facilities act."

§ 3. Current subdivision c of § 8-802 of chapter 8 of title 8 of the administrative code of the city of New York is REPEALED and a new subdivision c is added to read as follows:

c. "*Premises of a reproductive health care facility*" shall mean the driveway, entrance, entryway, or exit of a reproductive health care facility, the building in which such facility is located and any parking lot in which the facility has an ownership or leasehold interest.

§ 4. Section 8-803 of chapter 8 of title 8 of the administrative code of the city of New York, as added by Local Law 3 for the year 1994, is amended to read as follows:

§ 8-803 **Prohibition of activities to prevent access to reproductive health[services] care facilities.** a. It shall be unlawful for any person[, with the intent to prevent any other person from obtaining or rendering, or assisting in obtaining or rendering, any reproductive health care service or counseling] (1) to knowingly physically obstruct or block[such other] another person from entering into or exiting from the[entryway or exit of a reproductive health care facility, or the] premises[in which such] of a reproductive health care facility[is located] by physically striking, shoving, restraining, grabbing, or

otherwise subjecting a person to unwanted physical contact; (2) to knowingly obstruct or block the premises of a reproductive health care facility, so as to impede access to or from the facility; (3) to follow and harass[such other] another person within 15 feet of the premises of a reproductive health care facility; (4)[in or about a public place or places or] to engage in a course of conduct or repeatedly commit acts within 15 feet of the premises of a reproductive health care facility when such behavior places[such other] another person in reasonable fear of physical harm;[or (3)] (5) to physically damage a reproductive health care facility so as to[significantly disrupt its] interfere with its operation, or attempt to do the same[.]; or (6) to willfully interfere with the operation of a reproductive health care facility.

b. Violations. Any person who shall violate any provision of subdivision a of this section shall be guilty of a misdemeanor punishable by a fine not to exceed one thousand dollars or imprisonment not to exceed six months, or both, for a first conviction under this section. For a second and each subsequent conviction under this section, the penalty shall be a fine not to exceed five thousand dollars or imprisonment not to exceed one year, or both.

§ 5. The opening paragraph of § 8-804 of chapter 8 of title 8 of the administrative code of the city of New York, as added by Local Law 3 for the year 1994, is amended to read as follows:

Where there has been a violation of subdivision (a) of section 8-803,[Any] any person whose ability to obtain or render, or assist in obtaining or rendering reproductive health care or counseling, has been interfered with[in violation of paragraphs one or two of subdivision (a) of section 8-803], and any owner or operator of a reproductive health care facility or owner of[premises] a building in which such a facility is located,[where there has been a violation of subdivision (a) of section 8-803,] may bring a civil action in any court of competent jurisdiction for any or all of the following relief:

§ 6. Section 8-805 of chapter 8 of title 8 of the administrative code of the city of New York, as added by Local Law 3 for the year 1994, is amended to read as follows:

§ 8-805 **Civil action by city of New York to enjoin interference with access to reproductive health[services] care facilities.** The corporation counsel may bring a civil action on behalf of the city in any court of competent jurisdiction for injunctive and other appropriate equitable relief in order to prevent or cure a violation of subdivision a of section 8-803.

§ 7. This local law shall take effect ninety days after its enactment into law.

LOCAL LAW No. 25

Int. No. 931-A

Approved Apr. 20, 2009 effective Apr. 20, 2009

In relation to the naming of 18 thoroughfares and public places, Firefighter Peter A. Bielfeld Way, Borough of the Bronx, Citizens of Pozzallo Way, Borough of Brooklyn, Giorgio Perlasca Way, Borough of Brooklyn, Anthony Suraci Place, Borough of Queens, Jason Ruiz Way, Borough of Brooklyn, Lt. Brendan Drew Pearson Way, Sta. 23, Borough of Staten Island, Thurgood Marshall Boulevard, Borough of Manhattan, Homer Young Kennedy Way, Borough of Manhattan, Lucille Bulger Place, Borough of Manhattan, Alexander Felix Place, Borough of Manhattan, Mother Gloria A. Boyce Way, Borough of Brooklyn,

Local Law 22

Int. No. 906

Report of the Committee on Finance in favor of approving and adopting, a Local Law to amend the administrative code of the city of New York, in relation to the establishment of the Bed-Stuy Gateway business improvement district.

The Committee on Finance, to which was referred on December 18, 2008 (Minutes, page 7481) the annexed proposed local law, respectfully

REPORTS:**ANALYSIS:**

Under Local Law 82 of 1990, the City Council assumed responsibility for adopting the legislation that would establish individual business improvement districts. Business Improvement Districts (BIDs) are specifically defined areas of designated properties. They use the City's real property tax collection mechanism to collect a special tax assessment that the BID District Management Association uses to pay for additional services beyond those that the City provides. The additional services would be designed to enhance the area and to improve local business. Normally, a BID's additional services would be in the areas of security, sanitation, physical/capital improvements (lighting, landscaping, sidewalks etc.), seasonal activities (Christmas lighting) and related business services (marketing and advertising).

Under the process established by Chapter 4 of Title 25 of the Administrative Code, the City Council has already adopted Proposed Resolution 1739-A, which set the hearing date for the BID Plan and its enacting legislation for Wednesday, February 11, 2009.

Prior to the Council's action, the Community Board for the district in which the proposed BID is located—Community Board 3 of Brooklyn—voted to approve the Plan on September 18, 2008. The City Planning Commission ("CPC") reviewed the Plan and held a public hearing on the Plan on October 29, 2008 (Calendar No. 14). The CPC approved a resolution on November 19, 2008 (Calendar No. 6), which certified the CPC's unqualified approval.

Proposed Resolution 1739-A, approved by the Finance Committee and adopted by the Council on January 27, 2009, set the date for this hearing and directed that all notice provisions contained in the law be complied with. Therefore, the Department of Small Business Services was directed to publish the Resolution or its summary in the City Record not less than ten nor more than thirty days before this Public Hearing and the Bed-Stuy Gateway District Management Association, Inc. was directed to mail the Resolution or its summary to each owner of real property within the proposed BID, to such other persons as are registered with the City to receive tax bills for property within the proposed BID and to occupants of each building within the proposed BID, also not less than ten nor more than thirty days before this Public Hearing.

The proposed first year budget of the BID is \$675,000. The proposed expenditures include:

A. Services	Total Funds
Security	\$166,455
Maintenance/Sanitation	\$155,991
Marketing/Promotion	\$ 74,982
Capital Improvements	\$ 72,732
Landscaping/Beautification	\$ 53,577
Overhead (Rent, Utilities, Insurance, Supplies)	\$ 51,560
Reserve	\$ 33,750

B. Administration	\$ 65,953
TOTAL FIRST YEAR BUDGET	\$675,000

The Public Hearing to consider both the plan itself and the enacting legislation, according to the provisions of the law, is to be closed without a vote. The Committee then must wait at least 30 days before it can again consider and possibly vote to approve this legislation. The 30-day period immediately after this Public Hearing serves as an objection period. Any property owner may, during this time period, formally object to the Plan by filing such objection in the Office of the City Clerk, on forms provided by the City Clerk. In the event that either at least 51 percent of the total number of property owners or owners with at least 51 percent of the assessed valuation of all the benefited real property within the district object to the plan, then the City Council is prohibited, by law, from approving such plan.

When the Committee considers this legislation after the conclusion of the objection period, it must answer the following four questions:

1. Were all notices of hearing for all hearings required to be held published and mailed as so required?;
2. Does all the real property within the district's boundaries benefit from the establishment of the district, except as otherwise provided by the law?;
3. Is all real property benefited by the district included within the district?; and
4. Is the establishment of the district in the best interests of the public?

If the Committee finds in the affirmative on these four questions and the number of objections required to prevent the creation of such district are not filed, then the legislation can be adopted.

This local law takes effect after all requirements contained in chapter four of title 25 are complied with.

UPDATE

The hearing on Int. No. 906 was held on February 11, 2009, at which time testimony was heard in support of the creation of the Bed-Stuy Gateway BID. The legislation was laid over by the Committee, pending the completion of the 30-day objection period which ended at 5:00 p.m. on March 12, 2009. According to the Office of the City Clerk, at the close of the objection period, no objections were filed with the City Clerk. The total assessed valuation of real property within the District is \$56,135,858 and the total number of properties is 357, which are held by 267 property owners.

The requisite number of objections filed to prevent the establishment of the Bed-Stuy Gateway BID has not been reached.

FISCAL IMPACT STATEMENT:

	Effective FY09	FY Succeeding Effective FY10	Full Fiscal Impact FY09
Revenues (+)	\$0	\$0	\$0
Expenditures (-)	\$0	\$0	\$0
Net	\$0	\$0	\$0

IMPACT ON REVENUES AND EXPENDITURES: This local law would result in no fiscal impact upon the City's revenues or expenditures. Under the Code, proceeds authorized to be assessed by the District are collected by the City on behalf of the District. None of these proceeds are pro-

ceeds of the City and they may not be used for any purpose other than those set forth in the District's plan. The Bed-Stuy Gateway Business Improvement District will be funded through an additional self-assessment by property owners within the district. The anticipated revenues from this self-assessment in Fiscal 2009 will be \$675,000. This amount will cover the BID's expenses as proposed by its first year budget. The District proposes to expend the \$675,000 in revenues in its first year's budget for security, sanitation and maintenance, marketing/promotion, capital improvements, landscaping and beautification, Administration, Overhead costs (rent, utilities, insurance, supplies), and reserves. Subsequent budgets will be determined on a yearly basis.

SOURCE OF FUNDS TO COVER ESTIMATED COSTS: Not applicable.

SOURCE OF INFORMATION: Department of Small Business Services.

ESTIMATE PREPARED BY: Tanisha Edwards, Counsel, Finance Division.

DATE SUBMITTED TO COUNCIL: December 18, 2008.

HISTORY: To be considered by the Committee on March 24, 2009. To be voted on by the Full Council on March 24, 2009.

Accordingly, your committee recommends its adoption.

Local Law 23

Int. No. 923

Report of the Committee on Housing and Buildings in favor of approving and adopting a Local Law to amend the administrative code of the City of New York, in relation to extending the rent stabilization laws.

The Committee on Housing and Buildings, to which was referred on February 11, 2009 (Minutes, page 437) the annexed proposed local law, respectfully

REPORTS:

BACKGROUND AND INTENT: Today the Committee on Housing and Buildings, chaired by Councilman Erik Martin Dilan, will conduct a second hearing on Int. No. 923, a Local Law to amend the administrative code of the City of New York, in relation to extending the rent stabilization laws. The passage of Int. No. 923 would extend the Rent Stabilization Law from April 1, 2009 through March 31, 2012. The Committee on Housing and Buildings conducted its first hearing on this legislative item jointly with the Committee on State and Federal Legislation, chaired by Councilwoman Maria Baez, on March 16, 2009. The Committee at that time received testimony from numerous witnesses which included the Acting Commissioner of Housing Preservation and Development, tenant leaders, housing advocates and representatives of the real estate industry.

LEGISLATIVE HISTORY OF THE RENT STABILIZATION LAW OF 1969:

In 1969, the Council passed Local Law No. 16, which enacted the Rent Stabilization Law regulating multiple dwellings containing six or more units built after February 1, 1947. That local law was to expire on April 1, 1974.

In 1971, the State Legislature enacted Chapter 371 of the Laws of 1971 which removed from the protection of the City Rent and Rehabilitation Law ("Rent Control") and the Rent Stabilization Law dwelling units that became vacant. These units were thereafter not subject to any rent regulation.

In 1974, the Council passed Local Law No. 1 extending the Rent Stabili-

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Chapter 183

A. 8615

Approved July 11, 2009 effective July 11, 2009 with special provisions

AN ACT to amend the administrative code of the city of New York, in relation to the unincorporated business tax

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Paragraph 3 of subdivision (b) of § 11-503 of the administrative code of the city of New York, as amended by chapter 481 of the laws of 1997, is amended to read as follows:

(3) For each taxable year beginning after nineteen hundred ninety-six *but before two thousand nine:*

(A) if the tax computed under subdivision (a) of this section is one thousand eight hundred dollars or less, a credit shall be allowed for the entire amount of such tax;

(B) if the tax computed under subdivision (a) of this section exceeds one thousand eight hundred dollars but is less than three thousand two hundred dollars, a credit shall be allowed in the amount determined by multiplying such tax by a fraction the numerator of which is three thousand two hundred dollars minus the amount of such tax and the denominator of which is one thousand four hundred dollars; or

(C) if the tax computed under subdivision (a) of this section is three thousand two hundred dollars or more, no credit shall be allowed.

§ 2. Subdivision (b) of § 11-503 of the administrative code of the city of New York is amended by adding a new paragraph 3-a to read as follows:

(3-a) For each taxable year beginning after two thousand eight:

(A) *if the tax computed under subdivision (a) of this section is three thousand four hundred dollars or less, a credit shall be allowed for the entire amount of such tax;*

(B) *if the tax computed under subdivision (a) of this section exceeds three thousand four hundred dollars but is less than five thousand four hundred dollars, a credit shall be allowed in the amount determined by multiplying such tax by a fraction the numerator of which is five thousand four hundred dollars minus the amount of such tax and the denominator of which is two thousand dollars; or*

(C) *if the tax computed under subdivision (a) of this section is five thousand four hundred dollars or more, no credit shall be allowed.*

§ 3. Subdivision (a) of § 11-511 of the administrative code of the city of New York, as amended by chapter 481 of the laws of 1997, is amended to read as follows:

(a) Requirement of declaration. Except as provided in subdivision (j) of this section, every unincorporated business shall make a declaration of its estimated tax for the taxable year, containing such information as the commissioner of finance may prescribe by regulations or instruction, if:

(1) for taxable years beginning after nineteen hundred eighty-six but before nineteen hundred ninety-six, its unincorporated business taxable income can reasonably be expected to exceed fifteen thousand dollars;

(2) for taxable years beginning in nineteen hundred ninety-six, its unincorporated business taxable income can reasonably be expected to exceed twenty thousand dollars; [and]

(3) for taxable years beginning after nineteen hundred ninety-six *but before two thousand nine*, its estimated tax can reasonably be expected to exceed one thousand eight hundred dollars; *and*

(4) for taxable years beginning after two thousand eight, its estimated tax can reasonably be expected to exceed three thousand four hundred dollars.

§ 4. Subdivision (a) of § 11-514 of the administrative code of the city of New York, as amended by chapter 481 of the laws of 1997, is amended to read as follows:

(a) General. On or before the fifteenth day of the fourth month following the close of a taxable year, an unincorporated business income tax return shall be made and filed, and the balance of any tax shown on the face of such return, not previously paid as installments of estimated tax, shall be paid:

(1) by or for every unincorporated business, for taxable years beginning after nineteen hundred eighty-six but before nineteen hundred ninety-seven, having unincorporated business gross income, determined for purposes of this subdivision without any deduction for the cost of goods sold or services performed, of more than ten thousand dollars, or having any amount of unincorporated business taxable income;

(2) by or for every partnership, for taxable years beginning after nineteen hundred ninety-six *but before two thousand nine*, having unincorporated business gross income, determined for purposes of this subdivision without any deduction for the cost of goods sold or services performed, of more than twenty-five thousand dollars, or having unincorporated business taxable income of more than fifteen thousand dollars; [and]

(3) by or for every unincorporated business other than a partnership, for taxable years beginning after nineteen hundred ninety-six *but before two thousand nine*, having unincorporated business gross income, determined for purposes of this subdivision without any deduction for the cost of goods sold or services performed, of more than seventy-five thousand dollars, or having unincorporated business taxable income of more than thirty-five thousand dollars; *and*

(4) *by or for every unincorporated business, for taxable years beginning after two thousand eight, having unincorporated business gross income, determined for purposes of this subdivision without any deduction for the cost of goods sold or services performed, of more than ninety-five thousand dollars.*

§ 5. This act shall take effect immediately; provided, however that sections one and two of this act shall be deemed to have been in full force and effect on and after January 1, 2009.

Chapter 185

A. 8617

Approved July 11, 2009 effective July 11, 2009

AN ACT to amend the New York state financial emergency act for the city of New York and the New York city charter, in relation to bond anticipation notes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Paragraph c of subdivision 4 of § 9-b of § 2 of chapter 868 of the laws of 1975, constituting the New York state financial emergency act for

the city of New York, as added by chapter 201 of the laws of 1978, is amended to read as follows:

c. Bond anticipation notes shall mature not later than [six months] *one year* after their date of issuance and may be renewed for a period not to exceed [six months] *two years, or such longer period as may be permitted for bond anticipation notes of the state, from the date of original issue.*

§ 2. Paragraph 3 of subdivision h of § 266 of the New York city charter, as added by vote of the electors at the general election held in November 2005, is amended to read as follows:

(3) Bond anticipation notes shall mature not later than [six months] *one year* after their date of issuance and may be renewed for a period not to exceed [six months] *two years, or such longer period as may be permitted for bond anticipation notes of the state, from the date of original issue.*

§ 3. This act shall take effect immediately.

Chapter 200

A. 8866

Approved July 11, 2009 effective Aug. 1, 2009 with special provisions

AN ACT to amend the tax law and the administrative code of the city of New York, in relation to increasing certain sales and compensating use taxes in cities having a population of one million or more persons

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

§ 5. Subdivisions (a) and (b) of § 11–2001 of the administrative code of the city of New York, as added by § 13 of part SS-1 of chapter 57 of the laws of 2008, are amended to read as follows:

(a) [On and after August first, two thousand eight, there] *There* are hereby imposed and there shall be paid all of the sales and compensating use taxes described in article twenty-eight of the tax law as authorized by subdivision (a) of section twelve hundred ten of the tax law, at the rate of four *and one-half* percent, provided that the taxes described in paragraph six of subdivision (c) of section eleven hundred five of the tax law shall be imposed and paid at the rate of six percent.

(b) Notwithstanding any contrary provision of this section or other law, this section:

(1) does not impose tax on (i) receipts from the sale of the services of laundering, dry-cleaning, tailoring, weaving, pressing, shoe repairing and shoe shining described in subparagraph (ii) of paragraph three of subdivision (c) of section eleven hundred five of the tax law; (ii) receipts from the sale of services described in paragraph six of subdivision (c) of section eleven hundred five of the tax law at facilities owned and operated by the city or an agency or instrumentality of the city or a public corporation the majority of whose members are appointed by the mayor or the city council or both of them;

(2) for purposes of the tax described in subdivision (e) of section eleven hundred five of the tax law, defines “permanent resident” to mean any occupant of any room or rooms in a hotel for at least one hundred eighty consecutive days with regard to the period of such occupancy;

(3) does not omit from the tax described in paragraph one of subdivision

Chapter 183

A8615

Introducer's Memorandum

TITLE OF BILL: An act to amend the administrative code of the city of New York, in relation to the unincorporated business tax.

SUMMARY OF PROVISIONS: This bill would amend subdivision (b) of section 11-503 of the New York City Administrative Code by adding a new paragraph 3-a to provide that beginning with taxable years commencing in 2009, the credit that is applied to reduce an unincorporated business tax will apply if the annual tax totals less than \$5,400. The credit will completely offset an annual unincorporated business tax that does not exceed \$3,400. Bill sections three and four amend Sections 11-511 and 11-514 of the Administrative Code to simplify UBT filing requirements and modify requirements related to paying estimated unincorporated business taxes.

JUSTIFICATION: The proposal is a small-business tax-relief measure designed to encourage the expansion of entrepreneurial enterprises during the current economic downturn.

Although the Unincorporated Business Tax (UBT) provides rough parity by taxing entities regardless of business form, it is particularly burdensome on small businesses. Many of these small businesses are sole proprietorships run by individuals who are New York City residents, and are thus also subject to the New York City Personal Income Tax on the same income. A 2007 state law limited the tax and this legislation would end or further reduce the tax for small businesses—and save each of them up to \$3,400. More than 80% of the firms benefiting from the bill are individual proprietors, many of them freelancers or other entrepreneurs starting their own businesses. Supporting their work can bolster the City's economy and help pull it through the current painful recession.

Currently, 32,500 firms in New York City pay the UBT. This bill would provide tax relief to half that population by effectively exempting nearly 11,000 firms with taxable incomes of \$100,000 or less from the UBT and providing partial tax relief to an additional 6,000 with taxable incomes between \$100,000 and \$150,000.

The bill also simplifies UBT filing requirements, and provides relief from the obligation to file UBT returns and to pay estimated taxes for those taxpayers whose gross income is sufficiently low that they are certain to have no tax liability.

FISCAL IMPLICATIONS: The total annual fiscal impact to New York City would be approximately \$25 million. There is no state fiscal impact.

EFFECTIVE DATE: This law would be effective for taxes filed in calendar year 2009.

Chapter 185

A8617

Introducer's Memorandum

TITLE OF BILL: An act to amend the New York state financial emergency

act for the city of New York and the New York city charter, in relation to bond anticipation notes.

SUMMARY OF PROVISIONS: This bill would amend subdivision c of section 9-b of the New York State Financial Emergency Act for the City of New York, section 2 of chapter 868 of the Laws of 1975, and paragraph (3) of subdivision h of section 266 of the New York City Charter to require that bond anticipation notes issued by the City of New York mature no later than one year after their date of issuance and permit such notes to be renewed for a period not to exceed two years from the date of original issue, or such longer period as may be permitted for bond anticipation notes of the State.

JUSTIFICATION: When the New York State Financial Emergency Act for the City of New York (the "FEA") was enacted 30 years ago, it limited the final maturity of bond anticipation notes issued by the City to six months following the date of issuance. That limitation was incorporated into the New York City Charter by the Charter revision of 2005. Both provisions are unnecessary in 2009 when City borrowing is expressly limited under applicable law to projects that are properly included in the City's capital budget. During the current global financial, liquidity and credit crisis, the City needs all the financing alternatives provided for under the Local Finance Law in order to be able to effectively access capital markets to fund necessary infrastructure improvements, such as bridges, roads and schools. The FEA's limitation of the term of bond anticipation notes to six months, with renewal permitted only for another six months, imposes constraints that would render such notes extremely difficult to sell in the current market. The constraints on the final maturity of an issue of bond anticipation notes set forth in the State Finance Law apply to bonds of the State and would, if this bill is enacted, apply also to the City. Those constraints, together with the other limitations on borrowing set forth in the Local Finance Law, the FEA and the City Charter, provide appropriate protection against potential abuse and needed financing flexibility for the City currently enjoyed by the State.

FISCAL IMPLICATIONS: None to the State.

EFFECTIVE DATE: Immediately.

Chapter 200

A8866

Introducer's Memorandum

TITLE OF BILL: An act to amend the tax law and the administrative code of the city of New York, in relation to increasing certain sales and compensating use taxes in cities having a population of one million or more persons.

SUMMARY OF PROVISIONS: Sections one and four of this bill amend Sections 1210 and 1212-A of the Tax Law, respectively, to authorize cities with a population of one million or more to increase from four percent to four and one-half percent the rate of certain sales and compensating use taxes imposed by such cities. Sections five, seven and eight of the bill amend the New York City Administrative Code ("Code") to implement such increase in New York City.

Section two of this bill amends Section 1210 of the Tax Law to authorize

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