AN ACT in relation to authorizing municipalities to place a moratorium
on tax foreclosures and tax lien sales

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

1 Section 1. For the purposes of this act, "COVID-19 covered period"
2 means March 7, 2020 until the date on which none of the provisions that
3 closed or otherwise restricted public or private businesses or places of
4 public accommodation, or required postponement or cancellation of all
5 non-essential gatherings of individuals of any size for any reason in
6 executive order numbers 202.3, 202.4, 202.5, 202.6, 202.7, 202.8,
7 202.10, 202.11, 202.13 or 202.14 of 2020, as extended by executive order
8 numbers 202.28 and 202.31 and as further extended by any future execu-
9 tive order, issued in response to the COVID-19 pandemic continue to
10 apply in the county where the real property is situated.

§ 2. Notwithstanding any general or special law, or any local law,
11 ordinance, resolution, or city or county charter to the contrary, for
12 the duration of the COVID-19 covered period, at local option and after a
13 public hearing, any village, town, city, school district, or county
14 which conducts tax foreclosures or tax lien sales may pass a local law
15 or resolution to place a moratorium on such tax lien sales or tax fore-
16 closures for a period of up to five years after the COVID-19 covered
17 period; provided however, that, consistent with the limitation of this
18 section, any such local law or resolution shall establish a date upon
19 which tax lien sales and tax foreclosures may resume.

§ 3. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.