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

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

§ 3. This act shall take effect immediately.