

STATE OF NEW YORK

8231

2019-2020 Regular Sessions

IN ASSEMBLY

June 10, 2019

Introduced by M. of A. L. ROSENTHAL -- read once and referred to the Committee on Cities

AN ACT to amend the tax law, in relation to the imposition of a commercial vacancy tax

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

1 Section 1. The tax law is amended by adding a new article 30-C to read
2 as follows:

ARTICLE 30-C

COMMERCIAL VACANCY TAX

Section 1350. Definitions.

1351. Imposition of tax.

1352. Returns and payment of tax.

1353. Deposit and disposition of revenue.

1354. General powers of the commissioner.

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10 § 1350. Definitions. For purposes of this article the following terms
11 shall have the following meanings:

12 1. "Commercial storefront" means area within a building that may be
13 individually leased or rented for the purpose of carrying on or exercis-
14 ing any trade, business, profession, vocation or commercial activity.

15 2. (a) "Vacant or abandoned" means a commercial storefront which
16 either (i) is unoccupied and unsecured; or (ii) is unoccupied and
17 secured by boarding or other similar means; or (iii) is unoccupied and
18 unsafe as defined in the building code of the municipality where such
19 commercial storefront is located; or (iv) is unoccupied and has multiple
20 code violations of the building code of the municipality where such
21 commercial storefront is located; or (v) has been unoccupied for over
22 six months.

23 (b) Notwithstanding paragraph (a) of this subdivision, vacant or aban-
24 doned shall not include a commercial storefront where (i) there is a

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

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1 valid building permit for repair, rehabilitation, or construction of
2 such commercial storefront and the owner completes the repair, rehabili-
3 tation, or construction within one year from the date the initial permit
4 was issued, unless the owner establishes that additional time is neces-
5 sary to complete the repair, rehabilitation, or construction of the
6 commercial storefront in a manner promulgated by the commissioner; or

7 (ii) the owner or leaseholder has filed an application for, and is
8 actively seeking to obtain, authorization, permits or a license required
9 by state or local law permitting the lawful use and occupancy of the
10 commercial storefront; or

11 (iii) such commercial storefront complies with all provisions of state
12 and local law, is ready for occupancy, and the owner provides evidence
13 satisfactory to the department that the commercial storefront is active-
14 ly being offered for sale, lease, or rent. Satisfactory evidence shall
15 include, but is not limited to, evidence that the owner has hired a real
16 estate agent or other rental agent who advertises and promotes the
17 commercial storefront for rent, lease or sale, or proof that such
18 commercial storefront is offered for sale on the multiple listing
19 service or any other comparable real estate listing service.

20 § 1351. Imposition of tax. Notwithstanding any other provision of this
21 chapter, or of any other law, for taxable years beginning on and after
22 January first, two thousand twenty, an annual tax is hereby imposed on
23 every taxpayer who is the owner of a vacant or abandoned commercial
24 storefront located in a city with a population of one million or more
25 equal to one percent of the assessed value of the property which
26 includes such vacant or abandoned commercial storefront.

27 § 1352. Returns and payment of tax. 1. Every taxpayer subject to tax
28 under this section shall, on or before the fifteenth day of the fifth
29 month following the close of each of its taxable years, make and file a
30 return with the commissioner setting forth such information as the
31 commissioner may prescribe. Every taxpayer which ceases to be subject to
32 the tax imposed by this article shall make and file a return with the
33 commissioner on the date of such cessation, or at such other time which
34 the commissioner may require, covering each taxable year or period for
35 which no return was theretofore filed, setting forth such information as
36 the commissioner may require. Every taxpayer shall also file such other
37 returns and furnish such other facts and information as the commissioner
38 may require in the administration of this article.

39 2. The tax imposed by section thirteen hundred fifty-one of this arti-
40 cle shall be payable to the commissioner in full at the time the return
41 is required to be filed. Such tax imposed on any taxpayer which ceases
42 to be subject to the tax imposed by this article shall be payable to the
43 commissioner at the time the return is required to be filed and all
44 other taxes of any such taxpayer, which pursuant to the provisions of
45 this section would otherwise be payable subsequent to the time such
46 return is required to be filed, shall nevertheless be payable at such
47 time.

48 3. The commissioner may grant a reasonable extension of time for
49 filing a return or for payment of a tax imposed by this article under
50 such conditions as it deems just and proper.

51 § 1353. Deposit and disposition of revenue. All taxes, interest and
52 penalties collected or received by the commissioner under this article
53 shall be deposited and disposed of pursuant to the provisions of section
54 one hundred seventy-one-a of this chapter.

55 § 1354. General powers of the commissioner. The commissioner shall
56 have the power to administer and enforce the tax imposed by this article

1 and the commissioner is authorized to make such rules and regulations,
2 and to require such facts and information to be reported, as the commis-
3 sioner may deem necessary to enforce the provisions of this article.

4 § 2. This act shall take effect immediately.