

# 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.

LBD11162-02-9

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.