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 Assem-
dly, do enact as follows:

Section 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 execu-
tive 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 fore-
closures 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.

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