

# STATE OF NEW YORK

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1180

2021-2022 Regular Sessions

## IN SENATE

January 7, 2021

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Introduced by Sens. BENJAMIN, COMRIE, HOYLMAN, SKOUFIS -- read twice and ordered printed, and when printed to be committed to the Committee on Judiciary

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.

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

21 § 3. This act shall take effect immediately.

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

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