

STATE OF NEW YORK

7499

2025-2026 Regular Sessions

IN ASSEMBLY

March 28, 2025

Introduced by M. of A. NOVAKHOV -- read once and referred to the Committee on Housing

AN ACT to amend the administrative code of the city of New York and the emergency tenant protection act of nineteen seventy-four, in relation to determining primary residency; and to amend the tax law, in relation to verification of residence

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

Section 1. Clause 10 of subparagraph (i) of paragraph 2 of subdivision e of section 26-403 of the administrative code of the city of New York, as amended by chapter 422 of the laws of 2010, is amended to read as follows:

(10) Housing accommodations not occupied by the tenant, not including subtenants or occupants, as ~~[his or her]~~ such tenant's primary residence, as determined by a court of competent jurisdiction. For purposes of determining primary residency, as used in this chapter, the failure to file a New York city resident income tax return for the two preceding calendar years (setting forth the housing accommodation as an individual's residence) by an individual required by law to file such a return, shall result in a finding that the tenant does not occupy the unit as such tenant's primary residence; provided, however, that this provision shall not apply to an individual who has requested an extension of time for payment of tax, or who is not required to file a resident income tax return, or where any other factor exists which would excuse the timely filing of the return; provided further, that the timely filing of the return, alone, shall not result in a presumption that the individual does occupy the unit as such individual's primary residence or that the filing of an action to determine a tenant's primary residence shall not preclude such tenant from filing an amended tax return provided that such amended return is filed within sixty days of the commencement of the action. Further, for the purposes of determining primary residency,

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

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1 a tenant who is a victim of domestic violence, as defined in section
2 four hundred fifty-nine-a of the social services law, who has left the
3 unit because of such violence, and who asserts an intent to return to
4 the housing accommodation shall be deemed to be occupying the unit as
5 ~~[his or her]~~ such tenant's primary residence. No action or proceeding
6 shall be commenced seeking to recover possession on the ground that a
7 housing accommodation is not occupied by the tenant as ~~[his or her]~~ such
8 tenant's primary residence unless the owner or lessor shall have given
9 thirty days notice to the tenant of ~~[his or her]~~ such owner's or
10 lessor's intention to commence such action or proceeding on such
11 grounds.

12 § 2. Subparagraph (f) of paragraph 1 of subdivision a of section
13 26-504 of the administrative code of the city of New York, as amended by
14 chapter 422 of the laws of 2010, is amended to read as follows:

15 (f) not occupied by the tenant, not including subtenants or occupants,
16 as ~~[his or her]~~ such tenant's primary residence, as determined by a
17 court of competent jurisdiction~~[, provided, however that no]~~. For
18 purposes of determining primary residency, as used in this chapter, the
19 failure to file a New York city resident income tax return for the two
20 preceding calendar years (setting forth the housing accommodation as an
21 individual's residence) by an individual required by law to file such a
22 return, shall result in a finding that the tenant does not occupy the
23 unit as such tenant's primary residence; provided, however, that this
24 provision shall not apply to an individual who has requested an exten-
25 sion of time for payment of tax, or who is not required to file a resi-
26 dent income tax return, or where any other factor exists which would
27 excuse the timely filing of a return; provided further, that the timely
28 filing of the return, alone, shall not result in a presumption that the
29 individual does occupy the unit as such individual's primary residence
30 or that the filing of an action to determine a tenant's primary resi-
31 dence shall not preclude such tenant from filing an amended tax return
32 provided that such amended return is filed within sixty days of the
33 commencement of the action. Further, no action or proceeding shall be
34 commenced seeking to recover possession on the ground that a housing
35 accommodation is not occupied by the tenant as ~~[his or her]~~ such
36 tenant's primary residence unless the owner or lessor shall have given
37 thirty days notice to the tenant of ~~[his or her]~~ such owner's or
38 lessor's intention to commence such action or proceeding on such
39 grounds. For the purposes of determining primary residency, a tenant who
40 is a victim of domestic violence, as defined in section four hundred
41 fifty-nine-a of the social services law, who has left the unit because
42 of such violence, and who asserts an intent to return to the housing
43 accommodation shall be deemed to be occupying the unit as ~~[his or her]~~
44 such tenant's primary residence. For the purposes of this subparagraph
45 where a housing accommodation is rented to a not-for-profit hospital for
46 residential use, affiliated subtenants authorized to use such accommo-
47 dations by such hospital shall be deemed to be tenants, or

48 § 3. Paragraph 11 of subdivision a of section 5 of section 4 of chap-
49 ter 576 of the laws of 1974, constituting the emergency tenant
50 protection act of nineteen seventy-four, as amended by section 1 of part
51 J of chapter 36 of the laws of 2019, is amended to read as follows:

52 (11) housing accommodations which are not occupied by the tenant, not
53 including subtenants or occupants, as ~~[his or her]~~ such tenant's primary
54 residence, as determined by a court of competent jurisdiction. For the
55 purposes of determining primary residency, a tenant who is a victim of
56 domestic violence, as defined in section four hundred fifty-nine-a of

1 the social services law, who has left the unit because of such violence,
2 and who asserts an intent to return to the housing accommodation shall
3 be deemed to be occupying the unit as ~~[his or her]~~ such tenant's primary
4 residence. Further, for purposes of determining primary residency, as
5 used in this chapter, the failure to file a New York state resident
6 income tax return for the two preceding calendar years (setting forth
7 the housing accommodation as an individual's residence) by an individual
8 required by law to file such a return, shall result in a finding that
9 the tenant does not occupy the unit as such tenant's primary residence;
10 provided, however, that this provision shall not apply to an individual
11 who has requested an extension of time for payment of tax, or who is not
12 required to file a resident income tax return, or where any other factor
13 exists which would excuse the timely filing of the return; provided
14 further, that the timely filing of the return, alone, shall not result
15 in a presumption that the individual does occupy the unit as such indi-
16 vidual's primary residence or that the filing of an action to determine
17 a tenant's primary residence shall not preclude such tenant from filing
18 an amended tax return provided that such amended return is filed within
19 sixty days of the commencement of the action. For the purposes of this
20 paragraph, where a housing accommodation is rented to a not-for-profit
21 hospital for residential use, affiliated subtenants authorized to use
22 such accommodations by such hospital shall be deemed to be tenants. For
23 the purposes of this paragraph, where a housing accommodation is rented
24 to a not-for-profit for providing, as of and after ~~[the effective date~~
25 ~~of the chapter of the laws of two thousand nineteen that amended this~~
26 ~~paragraph]~~ June fourteenth, two thousand nineteen, permanent housing to
27 individuals who are or were homeless or at risk of homelessness, affil-
28 iated subtenants authorized to use such accommodations by such not-for-
29 profit shall be deemed to be tenants. No action or proceeding shall be
30 commenced seeking to recover possession on the ground that a housing
31 accommodation is not occupied by the tenant as ~~[his or her]~~ such
32 tenant's primary residence unless the owner or lessor shall have given
33 thirty days notice to the tenant of ~~[his or her]~~ such owner's or
34 lessor's intention to commence such action or proceeding on such
35 grounds.

36 § 4. The tax law is amended by adding a new section 171-bb to read as
37 follows:

38 § 171-bb. Verification of residence filing address. (1) The commis-
39 sioner is authorized to verify to owners of multiple dwellings covered
40 by the city rent and rehabilitation law, the rent stabilization law of
41 nineteen hundred sixty-nine and/or the emergency tenant protection act
42 of nineteen seventy-four whether or not, in a given calendar year, a New
43 York city or New York state resident income tax return was filed by an
44 individual who is a tenant in the owner's multiple dwelling and, if so,
45 the residence address which is set forth on the tax return. Such
46 verification shall be in writing and shall be considered a certificate
47 or affidavit for the purposes of rule forty-five hundred twenty of the
48 civil practice law and rules.

49 (2) The department may charge a reasonable fee, to be determined by
50 the commissioner, in payment to the department for the expense incurred
51 in verifying the filing and residence address.

52 (3) The commissioner shall promulgate such rules and regulations as it
53 deems necessary to carry out the provisions of this section.

54 § 5. This act shall take effect immediately; provided that the amend-
55 ment to section 26-403 of the city rent and rehabilitation law made by
56 section one of this act shall remain in full force and effect only so

1 long as the public emergency requiring the regulation and control of
2 residential rents and evictions continues, as provided in subdivision 3
3 of section 1 of the local emergency housing rent control act; and
4 provided further that the amendment to section 26-504 of chapter 4 of
5 title 26 of the administrative code of the city of New York made by
6 section two of this act shall expire on the same date as such law
7 expires and shall not affect the expiration of such law as provided
8 under section 26-520 of such law.