

**LOCAL LAWS
OF
THE CITY OF NEW YORK
FOR THE YEAR 1996**

No. 74

Introduced by Council Members Michels, Miller, Linares, Eristoff, Duane, Fisher, Eisland, Fields, Linares, Robles and Wooten.

A LOCAL LAW

To amend the administrative code of the city of New York in relation to the additional parking tax imposed on residents of Manhattan who lease their motor vehicles.

Be it enacted by the Council as follows:

Section 1. Subdivision d of section 11-2051 of the administrative code of the city of New York is hereby amended to read as follows:

(d) The tax imposed by this subchapter shall not apply to any sale of services to an individual resident of the county in which such tax is imposed when such services are rendered on a monthly or longer-term basis at the principal location for the parking, garaging or storing of a motor vehicle owned or leased (*but only in the case of a lease for a term of one year or more*) by such individual resident. For purposes of this subdivision, the term "individual resident" means a natural person who maintains in such county a permanent place of abode which is such person's primary residence; [and] the term "motor vehicle" means a motor vehicle which is registered pursuant to the vehicle and traffic law at the address of the primary residence referred to in this subdivision, or which is registered pursuant to the vehicle and traffic law and leased to an individual resident at the address of the primary residence referred to in this subdivision, and which is not used in carrying on any trade, business or commercial activity[.]; and the term "*lease for a term of one year or more*" shall not include any lease the term of which is less than one year, irrespective of the fact that the cumulative period for which such lease may be in effect is one year or more as the result of the right to exercise an option to renew or other like provision.

§2. This local law shall take effect on the first day of one of the following months: March, June, September or December, which first occurs after its adoption into law but in no event earlier than December 1, 1996 and subject to the additional requirement that this local law shall not be effective until a certified copy of such local law is mailed by registered mail to the commissioner of taxation and finance in Albany at least ninety days prior to the date it is to become effective. The commissioner by resolution may waive and reduce such ninety day minimum to a registered mailing not less than thirty days prior to the effective date of this local law. This local law shall apply with respect to receipts from sales of services rendered on or after the effective date of this law, and shall not preclude the taking of any actions, including the issuance of certificates of exemption,

prior to such effective date as are necessary in order to prepare for the implementation of this local law.

THE CITY OF NEW YORK, OFFICE OF THE CITY CLERK, s.s.:

I hereby certify that the foregoing is a true copy of a local law of the City of New York, passed by the Council on July 31, 1996, and approved by the Mayor on August 14, 1996.

CARLOS CUEVAS, City Clerk, Clerk of the Council

CERTIFICATION PURSUANT TO MUNICIPAL HOME RULE LAW §27

Pursuant to the provisions of Municipal Home Rule Law §27, I hereby certify that the enclosed Local Law (Local Law 74 of 1996, Council Int. No. 635) contains the correct text and:

Received the following vote at the meeting of the New York City Council on July 31, 1996: 45 for, 0 against.

Was approved by the Mayor on August 14, 1996.

Was returned to the City Clerk on August 16, 1996.

JEFFREY D. FRIEDLANDER, Acting Corporation Counsel