

**LOCAL LAWS
OF
THE CITY OF NEW YORK
FOR THE YEAR 1986**

No. 48

P 682

Introduced by the Vice-Chairman (Council Member Vallone), Council Members Katzman, De Marco, Messinger, Dryfoos and Molinari; also Council Members Alter, Berman, Castaneira Colon, Crispino, Eisland, Ferrer, Gerges, Leffler, Maloney, McCaffrey, Michels, O'Donovan, Spigner and Wooten—(Passed under a Message of Necessity from the Mayor.)

A LOCAL LAW

To amend the administrative code of the City of New York, in relation to the appointment of a Tax Study Commission to investigate and report.

Be it enacted by the Council as follows:

Section one. Declaration of legislative intent. The council finds that the economic and social well-being of the people of the city of New York is clearly related to the tax policies and procedures of the city and the manner in which those policies and procedures are administered. The council is aware that the changes made in the federal tax law and contemplated for the state tax laws, as well as major changes taking place in our national and local economies, have significant effects on the operation and impact of our tax system. Accordingly, the council finds it appropriate to establish a joint tax study commission to: (1) analyze the impact of the federal tax reform law on the city and consider how the local tax system might best adapt to anticipated changes in tax burdens and tax receipts; (2) analyze the city's current tax laws to determine their effectiveness in realizing municipal fiscal, and policy goals, and in satisfying the traditional objectives of equity and efficiency; and (3) make recommendations in each instance for such improvements as it deems necessary to achieve these objectives, including, but not limited to, identifying in what instances state legislative approval would be a prerequisite to such improvements.

Section 2. Title eleven of the administrative code of the city of New York is hereby amended by adding a new chapter twenty-nine to read as follows:

Chapter 29

Tax Study Commission

Section 11-2901. Establishment of the Tax Study Commission; membership. a. There is established a joint tax study commission to advise the mayor and the council. The commission shall consist of seventeen voting members, nine of whom shall be elected or appointed officials of the City of New York and eight who shall be public members. The commission shall be appointed as follows:

- (1) four members appointed by the mayor;
- (2) three members appointed by the vice-chairman;
- (3) one member appointed by the council president;
- (4) one member appointed by the comptroller; and
- (5) eight public members appointed jointly by the mayor and the vice-chairman.

One member shall be designated by both the mayor and the vice chairman to serve as chairperson.

b. Vote of the commission; delegates. The commission shall be authorized to vote on any motion properly before it when a quorum, consisting of more than one-half of its members, is present. The motion shall be adopted if a majority of the members vote thereon. Each member may designate a representative who may vote on behalf of such member and who shall be counted as a member for the purposes of determining the existence of a quorum. The designation of a representative shall be made in a prior written notice served upon the chairperson of the commission.

c. Mandates of the commission. The commission is hereby mandated:

(1) to analyze the impact of the extensive changes in federal taxation, the implementation of which is to begin in 1987, and to consider how the local tax system might best adapt to anticipated changes in tax burdens and tax receipts; and

(2) to analyze the city's current personal income tax laws to determine their effectiveness in realizing municipal fiscal and policy goals, and in satisfying the traditional objectives of equity and efficiency; and

(3) to analyze the city's real property, business and other tax structures to determine their effectiveness in realizing municipal fiscal and policy goals; and

(4) to make recommendations in each instance for such actions as it deems necessary to achieve these objectives.

d. Duties and powers of the commission. The commission shall, in order to achieve its mandates:

(1) meet at such times as it shall deem necessary;

(2) utilize the best expertise available as it proceeds with its work, seeking both the advice and the active participation of tax professionals, economists, and fiscal analysts who shall act as advisors and/or paid consultants.

e. Reports. The commission shall issue at least two separate reports to the mayor and the council. The first report shall be submitted to the mayor and the council no later than four months from the effective date of this local law and shall address possible municipal adaptations to the new federal tax law. The second report shall be issued no later than twenty-four months from the effective date of this local law and shall address the reforms of the city's tax system as a whole. Additional separate studies and reports may be issued from time to time as the commission deems appropriate. In all instances, to the greatest extent possible, the commission shall recommend legislative and other courses of action to the mayor and the council.

f. Duration of the commission. The commission shall expire on January thirty-first, one thousand nine hundred eighty-nine.

Section 3. This law shall take effect immediately.

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 October 23, 1986, and approved by the Mayor on November 10, 1986.

CARLOS CUEVAS, City Clerk, Clerk of 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 48 of 1986, Council Int. No. 682-A) contains the correct text and:

Received the following vote at the meeting of the New York City Council on October 23, 1986: 34 for, 0 against.

Was approved by the Mayor on November 10, 1986.

Was returned to the City Clerk on November 10, 1986.

JEFFREY D. FRIEDLANDER, Acting Corporation Counsel.