

**LOCAL LAWS**  
**OF**  
**THE CITY OF NEW YORK**  
**FOR THE YEAR 1991**

**No. 77**

Introduced by Council Member Berman (by the request of the Mayor). (Passed under a Message of Necessity from the Mayor.)

**A LOCAL LAW**

**To amend the administrative code of the city of New York and a local law for the year 1991 as proposed in Int. No. 748 amending the administrative code relating to the city personal income tax, in relation to the duration of the increased rate of the city minimum personal income tax and the additional tax under the city personal income tax.**

*Be it enacted by the Council as follows:*

Section 1. Section 11-1702 of the administrative code of the city of New York, as amended by a local law for the year 1991, amending the administrative code relating to the city personal income tax, as proposed in Int. No. 748, is amended to read as follows:

§ 11-1702 Minimum income tax. In addition to any other tax imposed by this chapter, a tax is hereby imposed for each taxable year on the city minimum taxable income of every city resident individual, estate or trust at the rate of two and one-half percent of such city minimum taxable income for taxable years beginning before nineteen hundred ninety-one *and after nineteen hundred ninety-three* and at the rate of two and eighty-five hundredths percent of such city minimum taxable income for taxable years beginning after nineteen hundred ninety *and before nineteen hundred ninety-four*. The provisions of subdivisions (c), (d) and (e) of section 11-1701 shall also apply for purposes of this tax.

§ 2. Section 11-1704.1 of such code, as added by a local law for the year 1991, amending the administrative code relating to the city personal income tax, as proposed in Int. No. 748, is amended to read as follows:

§ 11-1704.1 Additional tax. (a) In addition to any other taxes imposed by this chapter, there is hereby imposed for each taxable year beginning after nineteen hundred ninety but before nineteen hundred [ninety-five] *ninety-four*, an additional tax on the city taxable income of every city resident individual, estate and trust, to be calculated at the rate of fourteen percent of the sum of the taxes for each such taxable year determined pursuant to section 11-1701 and section 11-1704 of this chapter.

(b) The additional tax imposed pursuant to this section shall be administered, collected and distributed by the commissioner of taxation and finance in the same manner as the other taxes imposed pursuant to this chapter, and all of the provisions of this chapter, including sections 11-1706, 11-1721 and 11-1773, shall apply to the additional tax imposed by this section.

§ 3. Section three of a local law for the year 1991, amending the administrative code relating to the city personal income tax, as proposed in Int. No. 748, is amended to read as follows:

§ 3. Notwithstanding any provision of law to the contrary, no addition to tax under subdivision (c) of section 11-1785 of the administrative code of the city of New York shall be imposed with respect to the portion of any underpayment of a required installment of estimated tax for a taxable year, due prior to January 1, 1992, created by any provision of this local law, if the amount of such portion is *timely* paid with the first installment of estimated tax for such taxable year due on or after January 1, 1992. Notwithstanding any provision of law to the contrary, the method of determining the amount to be deducted and withheld from wages on account of taxes imposed by chapter 17 of title 11 of such code in connection with the implementation of those provisions of this local law which affect the amount to be withheld shall be prescribed by regulations of the commissioner of taxation and finance of the state of New York with due consideration to the effect such method, including withholding tables, would have on the receipt and amount of revenue. Such regulations shall be proposed and adopted in compliance with the state administrative procedure act not later than October 1, 1991.

§ 4. Section four of a local law for the year 1991, amending the administrative code relating to the city personal income tax, as proposed in Int. No. 748, is amended to read as follows:

§ 4. This local law shall take effect immediately, but in no event earlier than the effective date of a chapter of the laws of 1991, relating, *in part*, to authorizing any city having a population of one million or more to increase the rate of the city minimum personal income tax and to impose an additional tax under the city personal income tax, as proposed in legislative bill [number S. \_\_\_\_\_ and A. \_\_\_\_\_] *number A. 8852-A.*

§ 5. This local law shall take effect immediately, but in no event earlier than the effective date of a chapter of the laws of 1991, relating, in part, to authorizing any city having a population of one million or more to increase the rate of the city minimum personal income tax and to impose an additional tax under the city personal income tax, as proposed in legislative bill number A. 8852-A.

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 10, 1991, and approved by the Mayor on July 23, 1991.

RAYMOND TEATUM, First Deputy and Acting City Clerk

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 77 of 1991, Council Int. No. 751) contains the correct text and:

Received the following vote at the meeting of the New York City Council on July 10, 1991: 32 for, 3 against.

Was approved by the Mayor on July 23, 1991.

Was returned to the City Clerk on July 24, 1991.

JEFFREY D. FRIEDLANDER, Acting Corporation Counsel