

# THE COUNCIL

The City of New York

Int. No. 986

October 31, 2001

Introduced by Council Member Berman (by request of the Mayor) -- read and referred to the Committee on Finance.

## A LOCAL LAW

To amend the administrative code of the City of New York, in relation to the additional tax on the city personal income tax.

*Be it enacted by the Council as follows:*

1 Section 1. Subdivision (a) of section 11-1704.1 of the administrative code of the City  
2 of New York is amended by adding a new paragraph 3 to read as follows:

3 *(3) Notwithstanding paragraph one of this subdivision, for each taxable year*  
4 *beginning after two thousand one but before two thousand four, the additional tax shall*  
5 *be calculated as follows:*

6 *(i) Resident married individuals filing joint returns and resident surviving spouses.*  
7 *The additional tax under this section for each taxable year on the tax determined*  
8 *pursuant to section 11-1701 of every city resident married individual who makes a single*  
9 *return jointly with his or her spouse under subdivision (b) of section 11-1751 and on the*  
10 *tax determined pursuant to section 11-1701 of every city resident surviving spouse shall*  
11 *be determined as follows:*

12 *(A) If the tax determined pursuant to section 11-1701 is based on city taxable income*  
13 *equal to or less than \$90,000, then the additional tax shall be 3.5% of such tax;*

14 *(B) If the tax determined pursuant to section 11-1701 is based on city taxable income*  
15 *over \$90,000, then the additional tax shall be the sum of 3.5% of such tax on city taxable*  
16 *income up to and including: \$90,000 and 10.5% of such tax on city taxable income in*  
17 *excess of \$90,000.*

18 *(ii) Resident heads of households. The additional tax under this section for each*  
19 *taxable year on the tax determined pursuant to section 11-1701 of every city resident*  
20 *head of a household shall be determined as follows:*

21 *(A) If the tax determined pursuant to section 11-1701 is based on city taxable income*  
22 *equal to or less than \$60 000 then the additional tax shall be 3.5% of such tax;*

1           *(B) If the tax determined pursuant to section 11-1701 is based on city taxable income*  
2 *over \$60 000 then the additional tax shall be the sum of 3.5% of such tax on city taxable*  
3 *income up to and including \$60 000 and 10.5% of such tax on city taxable income in*  
4 *excess of \$60,000.*

5           *(iii) Resident unmarried individuals resident married individuals filing separate*  
6 *returns and resident estates and trusts. The additional tax under this section for each*  
7 *taxable year on the tax determined pursuant to section 11-1701 of every city resident*  
8 *individual who is not a married individual who makes a single return jointly with his or*  
9 *her spouse under subdivision (b) of section 11-1751 or a cite resident head of a*  
10 *household or a city resident surviving spouse, and on the tax determined pursuant to*  
11 *section 11-1701 of every city resident estate and trust shall be determined as follows:*

12           *(A) If the tax determined pursuant to section 11-1701 is based on city taxable income*  
13 *equal to or less than \$50 000 then the additional tax shall be 3.5% of such tax;*

14           *(B) If the tax determined pursuant to section 11-1701 is based on city taxable income*  
15 *over \$50 000 then the additional tax shall be the sum of 3.5% of such tax on city taxable*  
16 *income up to and including \$50,000 and 10.5% of such tax on city taxable income in*  
17 *excess of \$50,000.*

18           §2. This local law shall take effect immediately.

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Note: Matter in *italics* is new; matter in brackets [ ] to be omitted.