Int. No. 1780

By Council Member Dromm

..Title

A Local Law to amend the administrative code of the city of New York, in relation to extending the rate of the additional tax on the occupancy of hotel rooms

..Body

Be it enacted by the Council as follows:

Section 1. Paragraph 3 of subdivision a of section 11-2502 of the administrative code of the city of New York, as amended by local law number 112 for the year 2015, is amended to read as follows:

(3) In addition to the tax imposed by paragraph two of this subdivision, there is hereby imposed and there shall be paid a tax for every occupancy of each room in a hotel in the city of New York (A) at the rate of five percent of the rent or charge per day for each such room up to and including August thirty-first, nineteen hundred ninety, (B) at the rate of six percent of the rent or charge per day for each such room on and after September first, nineteen hundred ninety and before December first, nineteen hundred ninety-four, (C) at the rate of five percent of the rent or charge per day for each such room on and after December first, nineteen hundred ninety-four and before March first, two thousand nine, (D) at the rate of five and seven-eighths percent of the rent or charge per day for each such room on and after March first, two thousand nine and before December first, two thousand thirteen, (E) at the rate of five percent of the rent or charge per day for each such room on and after December first, two thousand thirteen and before December twentieth, two thousand thirteen, (F) at the rate of five and seven-eighths percent of the rent or charge per day for each such room on and after December twentieth, two thousand thirteen and before December first, two thousand [nineteen] twenty-three, and (G) at the rate of five percent of the rent or charge per day for each such room on and after December first, two thousand [nineteen] twenty-three.

§ 2. This local law takes effect immediately, except that if it becomes law after December 1, 2019, it is retroactive to and deemed to have been in full force and effect as of December 1, 2019.

NAB

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10/24/2019 12:10pm