



Legislation Text

---

**File #:** Int 0491-2003, **Version:** \*

---

Int. No. 491

By Council Members Weprin and Comrie (by request of the Mayor)

A Local Law to amend the administrative code of the city of New York, in relation to increasing the sales tax.

Be it enacted by the Council as follows:

Section 1. The opening paragraph of section 11-2002 of the administrative code of the city of New York is amended to read as follows:

On and after July first, nineteen hundred seventy-four, there is hereby imposed within the city of New York and there shall be paid a tax upon receipts, rent, dues and charges specified in the following subdivisions (a), (b), (c), (d), (e), and (f) at the rate of four percent until and including June thirtieth, nineteen hundred seventy-five and at the rate of three percent thereafter, and on and after September first, nineteen hundred seventy, in addition to the foregoing tax, there is hereby imposed within the city of New York and there shall be paid a tax of six percent upon the receipts specified in the following subdivision (g) and on and after March first, nineteen hundred seventy-six, there is hereby imposed within the city of New York and there shall be paid a tax of four percent upon the receipts specified in the following subdivision (h), provided that the tax hereby imposed upon the receipts specified in the following subdivision (h) shall be paid at the rate of four and one-eighth percent during the period beginning September first, two thousand three and ending May thirty-first, two thousand five:

§ 2. The opening paragraph of subdivision (a) of section 11-2040 of the administrative code of the city of New York, as amended by section 7 of Part A of a chapter of the laws of 2003 amending the tax law and other laws relating to the imposition of certain taxes in the city of New York, as proposed in legislative bill

numbers S.4968 and A.8388, is amended to read as follows:

(a) On and after September first, nineteen hundred seventy-five, there is hereby imposed within the city and there shall be paid a tax at the rate of four percent upon the receipts from every sale, except for resale, of the following services, provided, however, that the tax hereby imposed shall not be imposed after December thirty-first, two thousand five, on receipts from the sales of services specified in paragraph one of this subdivision, provided, further, however, that the tax hereby imposed shall be paid at the rate of four and one-eighth percent during the period beginning September first, two thousand three and ending May thirty-first, two thousand five:

§ 3. This local law shall take effect September 1, 2003, and shall expire and be deemed repealed on May 31, 2005.