



Legislation Text

File #: Int 1107-2016, **Version:** A

Proposed Int. No. 1107-A

By Council Members Garodnick, Johnson and Chin

A Local Law to amend the administrative code of the city of New York, in relation to an exemption from the commercial rent tax

Be it enacted by the Council as follows:

Section 1. Paragraph 2 of subdivision e of section 11-704 of the administrative code of the city of New York, as amended by local law number 57 for the year 1995, is amended to read as follows:

e. (2) (i) Notwithstanding any other provision of law to the contrary, a tenant who uses taxable premises for the production and performance of a theatrical work shall be exempt from the tax imposed by this chapter with respect to the rent paid for such taxable premises for a period not exceeding fifty-two weeks beginning on the date that the production of such theatrical work commences, provided, however, that this subparagraph shall not apply to any theatrical work the production of which commenced prior to June first, nineteen hundred ninety-five.

(ii) A tenant who uses taxable premises for the advertisement of a production and performance of a theatrical work shall be exempt from the tax imposed by this chapter with respect to the rent paid for such taxable premises for a period beginning on the date that the advertisement is first posted and not exceeding fifty-two weeks beyond the date that the production of such theatrical work commences.

(iii) For purposes of this paragraph, the term “theatrical work” shall mean a performance or repetition thereof in a theater of a live dramatic performance (whether or not musical in part) that contains sustained plots or recognizable thematic material, including so-called legitimate theater plays or musicals, dramas,

melodramas, comedies, compilations, farces or reviews, provided that such performance is intended to be open to the public for at least two weeks. The term “theatrical work” shall not include performances of any kind in a roof garden, cabaret or similar place, circuses, ice skating shows, aqua shows, variety shows, magic shows, animal acts, concerts, industrial shows or similar performances, or radio or television performances, whether or not such performances are pre-recorded for later broadcast.

§ 2. This local law takes effect on June 1, 2017.

RC/EB

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