Legislation Details (With Text)

File #:	Int 0133-2024	**Version:**	*	**Name:**	Exempting certain grocery stores from the commercial rent tax.
Type:	Introduction			**Status:**	Filed (End of Session)
				In control:	Committee on Finance
On agenda:	2/28/2024				
Enactment date:				**Enactment #:**	
Title:	A Local Law to amend the administrative code of the city of New York, in relation to exempting certain grocery stores from the commercial rent tax				
Sponsors:					
Indexes:	Agency Rule-making Required				
Attachments:	1. Summary of Int. No. 133, 2. Int. No. 133, 3. February 28, 2024 - Stated Meeting Agenda, 4. Hearing Transcript - Stated Meeting 2-28-24, 5. Minutes of the Stated Meeting - February 28, 2024				

Date	Ver.	Action By	Action	Result
2/28/2024	*	City Council	Introduced by Council	
2/28/2024	*	City Council	Referred to Comm by Council	
12/31/2025	*	City Council	Filed (End of Session)	

Int. No. 133

By Council Members Brewer, Bottcher, Restler and Banks (in conjunction with the Manhattan Borough President)

A Local Law to amend the administrative code of the city of New York, in relation to exempting certain grocery stores from the commercial rent tax

Be it enacted by the Council as follows:

Section 1. Section 11-704 of the administrative code of the city of New York is amended by adding a new subdivision j to read as follows:

j. Grocery stores. 1. A tenant that is a grocery store and has obtained the certification required by paragraph 2 of this subdivision is exempt from the tax imposed by this chapter.

2. The commissioner of finance or a designee shall approve for certification any grocery store that receives less than 50 percent of its store sales from pharmacy sales, and that:

(a) Exceeds 3,500 square feet of retail floor space, excluding any storage space, loading dock, food preparation and serving space, and eating area designated for the consumption of prepared food, and that

apportions such retail floor space in the following manner: (i) 50 percent or more is utilized for the sale of a general line of food products intended for home preparation, consumption and utilization; (ii) 30 percent or more is utilized for the sale of perishable goods including dairy, fresh produce, frozen foods and fresh meats; and (iii) 500 square feet or more is utilized exclusively for the sale of fresh produce;

(b) Satisfies affordability requirements, as determined by the commissioner of finance in consultation with the commissioner of health and mental hygiene, for such general line of food products as set out in subparagraph (a) of this paragraph; and

(c) Accepts payment from customers using the supplemental nutrition assistance program, special supplemental nutrition program for women, infants and children, or any successor programs.

3. The commissioner of finance shall inspect grocery stores that are exempt from the tax imposed by this chapter pursuant to paragraph 1 of this subdivision annually to ensure continued compliance with paragraph 2 of this subdivision.

4. The commissioner of finance shall promulgate rules, as necessary, in relation to the requirements set out in paragraph 2 of this subdivision.

§ 2. This local law takes effect 120 days after it becomes law.

Session 13
MJT
Int. 0464-2022
2/9/2024

Session 12
SJ
LS #6931
4/26/22 10:25 AM

Session 11
BAM/RKC
LS 7925/Int. 1472/2017
LS 10926
Int. 1779-2019