

**LOCAL LAWS
OF
THE CITY OF NEW YORK
FOR THE YEAR 2001**

No. 73

Introduced by Council Member Berman (by request of the Mayor)

A LOCAL LAW

To amend the administrative code of the city of New York, in relation to an exemption from the tax on occupancy of hotel rooms for persons displaced by the attack on the World Trade Center.

Be it enacted by the Council as follows:

Section 1. Section 11-2502 of the administrative code of the city of New York is amended by adding a new subdivision d to read as follows:

d. (1) No tax shall be imposed hereunder upon any person occupying any room or rooms in a hotel solely and directly as a result of such person's involuntary displacement from premises by the attack on the World Trade Center on September eleventh, two thousand one, provided such premises were not subject to the tax imposed by this section or the tax imposed under section eleven hundred seven of the tax law.

(2) Where an occupant claims exemption from the tax under the provisions of paragraph one of this subdivision, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a signed written statement describing the specific circumstances providing the basis for such claim and containing such other information as the commissioner of finance may require. The operator shall retain such statement and provide it to the commissioner of finance upon request.

§ 2. This local law shall take effect immediately and shall be retroactive to and deemed to have been in full force and effect as of September 11, 2001.

THE CITY OF NEW YORK, OFFICE OF THE CITY CLERK, s.s.:

I hereby certify that the foregoing is a true copy of a local law of the city of New York, passed by the Council on December 11, 2001, and approved by the Mayor on December 26, 2001.

VICTOR L. ROBLES, City Clerk Of The Council.

CERTIFICATION PURSUANT TO MUNICIPAL HOME RULE LAW §27

Pursuant to the provisions of Municipal Home Rule Law §27, I hereby certify that the enclosed Local Law (Local Law 73 of 2001, Council Int. No. 1001) contains the correct text and:

Received the following vote at the meeting of the New York City Council on December 11, 2001: 42 for, 0 against, 0 not voting.

Was signed by the Mayor on December 26, 2001.

Was returned to the City Clerk on December 28, 2001.

JEFFREY D. FRIEDLANDER, Acting Corporation Counsel