

**LOCAL LAWS
OF
THE CITY OF NEW YORK
FOR THE YEAR 2024**

No. 52

Introduced by Council Members Menin, Stevens, Brewer, Hudson, Won, Bottcher, Schulman, Rivera and Farías.

A LOCAL LAW

To amend the administrative code of the city of New York, in relation to the requirement of food vendors to obtain a certificate of authority to collect sales tax, to repeal sections 17-310 and 20-457 of such code, relating to tax clearance and minimum tax payments for the renewal of mobile food licenses and permits and general vending licenses, and to make other technical corrections

Be it enacted by the Council as follows:

Section 1. Paragraph 4 of subdivision b of section 17-309 of the administrative code of the city of New York is amended to read as follows:

4. [Proof] *Where the application is for a permit, proof* that the applicant has obtained a certificate of authority to collect sales taxes pursuant to section eleven hundred thirty-four of the tax law [and has a tax clearance certificate from the state tax commission of the state of] *from the New York state department of taxation and finance.*

§ 2. Section 17-310 of the administrative code of the city of New York is REPEALED.

§ 3. Paragraph 4 of subdivision b of section 17-317 of the administrative code of the city of New York, as added by local law number 15 for the year 1995, is amended to read as follows:

4. [with respect to renewal of a food vendor license, a licensee is not in compliance with the rules promulgated by the commissioner of finance pursuant to subdivision b of section 17-310 of this subchapter] *Reserved.*

§ 4. Paragraph 4 of subdivision b of section 20-455 of the administrative code of the city of New York is amended to read as follows:

4. Proof that the applicant has complied with all applicable laws, including compliance with section eleven hundred thirty-four of the tax law by obtaining from the [state tax commission of the state of] New York *state department of taxation and finance* a certificate of authority designating the applicant's sales tax identification number [and a tax clearance certificate].

§ 5. Section 20-457 of the administrative code of the city of New York is REPEALED.

§ 6. Paragraph 5 of subdivision c of section 20-474.1 of the administrative code of the city of New York, as added by local law number 113 for the year 1989, is amended to read as follows:

5. Proof that the applicant has obtained from the [state tax commission of the state of] New York *state department of taxation and finance* a certificate of authority designating the applicant's sales tax identification number;

§ 7. This local law takes effect immediately.

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 February 28, 2024 and returned unsigned by the Mayor on April 1, 2024.

MICHAEL M. McSWEENEY, City Clerk, Clerk of the Council.

CERTIFICATION OF CORPORATION COUNSEL

I hereby certify that the form of the enclosed local law (Local Law No. 52 of 2024, Council Int. No. 50-A of 2024) to be filed with the Secretary of State contains the correct text of the local law passed by the New York City Council, presented to the Mayor, and neither approved nor disapproved within thirty days thereafter.

SPENCER FISHER, Acting Corporation Counsel.