

## New York City Department of Finance

### Notice of Public Hearing and Opportunity to Comment on Proposed Rules

**What are we proposing?** The New York City Department of Finance (“DOF”) is proposing amendments to rules that were identified to be outdated or unnecessary. Applicants for food vendor license and permit renewals and general vendor license renewals no longer are required to obtain Tax Clearance Certificates from DOF. The proposed amendment repeals the now unnecessary rules regarding the standards and requirements for the Tax Clearance Certificates. The current rules regarding the City’s Senior Citizen Rent Increase Exemption and Disability Rent Increase Exemption rent freeze programs (“SCRIE/DRIE”) include outdated guidance relating to previous years. The proposed amendment removes this outdated and unnecessary guidance.

**When and where is the hearing?** NYC Department of Finance will hold a public hearing on the proposed rule. The public hearing will take place at 11:00 AM on Friday, September 13, 2024. The hearing will be conducted remotely through Webex Event Center. To participate in the public hearing, enter the Webex URL <https://nycdof.webex.com>. If prompted to provide the meeting number, please enter: 2338 696 2131; If prompted for a password, please enter the following: VENDORCOLA2024. You can also participate in the hearing via telephone by calling +1-646-992-2010 (New York City); or +1-408-418-9388. The meeting access code is 233 869 62131.

This location has the following accessibility option(s) available:

Simultaneous transcription for people who are deaf or hard of hearing and audio-only access

**How do I comment on the proposed rules?** Anyone can comment on the proposed rules by:

- **Website.** You can submit comments to the NYC Department of Finance through the NYC rules website at <http://rules.cityofnewyork.us>.
- **Email.** You can email comments to [DOFRules@finance.nyc.gov](mailto:DOFRules@finance.nyc.gov).
- **Mail.** You can mail comments to NYC Department of Finance, Legal Affairs Division, 375 Pearl Street, 30th Floor, New York, NY 10038, Attn: Timothy Byrne.
- **Fax.** You can fax written comments to NYC Department of Finance, Attn: Timothy Byrne, at (212) 748-6981.
- **By speaking at the hearing.** Anyone who wants to comment on the proposed rule at the public hearing must sign up to speak. You can sign up before the hearing by calling Joan Best at (212) 748-7214. You can speak for up to three minutes. Please note that the hearing is for accepting oral testimony only and is not held in a “Question and Answer” format.
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**Is there a deadline to submit comments?** The deadline to submit written comments is Friday, September 13<sup>th</sup>, 2024.

**What if I need assistance to participate in the hearing?** You must contact NYC Department of Finance’s Office of Legal Affairs if you need a reasonable accommodation of a disability at the hearing. You must tell us if you need a sign language interpreter. You can tell us by mail at the address given above. You may also tell us by telephone by calling Joan Best at (212) 748-

7214; or by email at [bestj@finance.nyc.gov](mailto:bestj@finance.nyc.gov) Advance notice is requested to allow sufficient time to arrange the accommodation. Please provide at least 72 hours' notice prior to the hearing to ensure availability. This location has the following accessibility option(s) available: Simultaneous transcription for people who are deaf or hard of hearing and audio-only access.

**Can I review the comments made on the proposed rules?** You can review the comments made online on the proposed rules by going to the website at <http://rules.cityofnewyork.us/>. A few days after the hearing, copies of all comments submitted online, copies of all written comments, and a video recording of oral comments concerning the proposed rule will be available on the DOF website. Copies of these documents may also be reviewed at NYC Department of Finance, Legal Affairs Division, 375 Pearl Street, 30th Floor, New York, N.Y. 10038.

**What authorizes NYC Department of Finance's to make this rule?** Sections 1043(a) and 1504 of the City Charter authorize the Department to make this proposed rule. This proposed rule was not included in the Department's regulatory agenda for this Fiscal Year because it was not contemplated when the Department published the agenda.

**Where can I find the NYC Department of Finance's rules?** The NYC Department of Finance's rules are in title 19 of the Rules of the City of New York. See the link below. <https://codelibrary.amlegal.com/codes/newyorkcity/latest/NYCrules/0-0-0-34211>

**What laws govern the rulemaking process?** NYC Department of Finance must meet the requirements of Section 1043 of the City Charter when creating or changing rules. This notice is made according to the requirements of Section 1043 of the City Charter.

### **Statement of Basis and Purpose of Proposed Rule**

The New York City Department of Finance ("DOF") is proposing the following rule change pursuant to the powers set forth in New York City Charter §§ 1043(a) and 1504.

Section one of this rule would repeal Chapter 20 of Title 19 of the Rules of the City of New York to implement Local Law number 52 for the year 2024. Local Law number 52 for the year 2024 repealed New York City Administrative Code §§ 17-310 and 20-457. NYC Administrative Code § 17-310 previously obligated DOF to promulgate rules establishing standards for determining if the occupation of a food vendor licensee was considered full-time or part-time, and the minimum required payment of applicable sales and business taxes to receive a tax clearance certificate. NYC Administrative Code § 20-457 obligated DOF to promulgate such standards and the required minimum payment of sales and business taxes for general vendors.

With the repealing of Administrative Code § 17-310, a tax clearance certificate from DOF is no longer required to obtain a food vendor license or permit from the New York City Department of Health and Mental Hygiene. With the repeal of Administrative Code § 20-457, a tax clearance certificate from the DOF is no longer required in order to obtain a general vendor license from the New York City Department of Consumer and Worker Protection.

Section one of this rule repeals the DOF rules to reflect that DOF tax clearance certificate standards are no longer required due to the repeal of Administrative Code §§ 17-310 and 20-457.

Section two of this rule would eliminate outdated and unnecessary rule provisions in 19 RCNY § 52-09(c)(3) by repealing and replacing the provision. These provisions provide additional explanation regarding Real Property Tax Law § 467-b(1)(c)(ii)(B), which implements the income eligibility provisions of the City's Senior Citizen Rent Increase Exemption and Disability Rent Increase Exemption rent freeze programs ("SCRIE/DRIE"). Real Property Tax Law § 467-b(1)(c)(ii)(B) requires that income include "increases in benefits accorded pursuant to the social security act or a public or private pension paid to any member of the household which increase, in any given year, does not exceed the consumer price index (all items United States city average) for such year[.]" The existing rule provides guidance for taxpayers to determine whether social security benefits or pension increases exceed the applicable consumer price index for the applicable year. Because this guidance primarily relates to the years 2016 through 2020, it is outdated or unnecessary. Section two of this proposed rule change would address this by repealing 52-09(c)(3) and replacing it with a new paragraph requiring that income include increases in benefits, without the unnecessary guidance provisions in the existing rule.

New material is underlined.

"Shall" and "must" denote mandatory requirements and may be used interchangeably in the rules of this department unless otherwise specified or unless the context clearly indicates otherwise.

### **Proposed Rule Amendment**

Section 1. Chapter 20 of Title 19 of the Rules of the City of New York, relating to peddler license renewals, is REPEALED.

Section 2. Paragraph (3) of subdivision (c) of section 52-09 of Title 19 of the Rules of the City of New York, relating to calculating increases in income for individuals receiving senior citizen rent increase exemption and disability rent increase exemption program benefits, is REPEALED and a new paragraph (3) is added to read as follows:

(3) increases in benefits accorded pursuant to the Social Security Act or a public or private pension paid to any member of the household which increase, in any given year, does not exceed annual average (i.e. December of one year to December of the next year) consumer price index (all items United States city average) ("CPI") for such year which take effect after the date of eligibility of a head of the household receiving benefits hereunder whether received by the head of the household or any other member of the household.

**NEW YORK CITY LAW DEPARTMENT  
DIVISION OF LEGAL COUNSEL  
100 CHURCH STREET  
NEW YORK, NY 10007  
212-356-4028**

**CERTIFICATION PURSUANT TO  
CHARTER §1043(d)**

**RULE TITLE:** Amendment of Vendor Certification and COLA

**REFERENCE NUMBER:** 2024 RG 066

**RULEMAKING AGENCY:** Department of Finance

I certify that this office has reviewed the above-referenced proposed rule as required by section 1043(d) of the New York City Charter, and that the above-referenced proposed rule:

- (i) is drafted so as to accomplish the purpose of the authorizing provisions of law;
- (ii) is not in conflict with other applicable rules;
- (iii) to the extent practicable and appropriate, is narrowly drawn to achieve its stated purpose; and
- (iv) to the extent practicable and appropriate, contains a statement of basis and purpose that provides a clear explanation of the rule and the requirements imposed by the rule.

/s/ STEVEN GOULDEN  
Acting Corporation Counsel

Date: July 10, 2024

**NEW YORK CITY MAYOR'S OFFICE OF OPERATIONS  
253 BROADWAY, 10<sup>th</sup> FLOOR  
NEW YORK, NY 10007  
212-788-1400**

**CERTIFICATION / ANALYSIS  
PURSUANT TO CHARTER SECTION 1043(d)**

**RULE TITLE: Amendment of Vendor Certification and COLA**

**REFERENCE NUMBER: DOF-66**

**RULEMAKING AGENCY: Department of Finance**

I certify that this office has analyzed the proposed rule referenced above as required by Section 1043(d) of the New York City Charter, and that the proposed rule referenced above:

- (i) Is understandable and written in plain language for the discrete regulated community or communities;
- (ii) Minimizes compliance costs for the discrete regulated community or communities consistent with achieving the stated purpose of the rule; and
- (iii) Does not provide a cure period because it does not establish a violation, modification of a violation, or modification of the penalties associated with a violation.

/s/ Francisco X. Navarro  
Mayor's Office of Operations

July 17, 2024  
Date