

**LOCAL LAWS  
OF  
THE CITY OF NEW YORK  
FOR THE YEAR 2023**

---

**No. 153**

---

Introduced by Council Member Ayala (by request of the Mayor).

**A LOCAL LAW**

**To amend the administrative code of the city of New York, in relation to extending the rate of the additional tax on the occupancy of hotel rooms**

*Be it enacted by the Council as follows:*

Section 1. Paragraph 3 of subdivision a of section 11-2502 of the administrative code of the city of New York, as amended by local law number 207 for the year 2019, is amended to read as follows:

(3) In addition to the tax imposed by paragraph two of this subdivision, there is hereby imposed and there shall be paid a tax for every occupancy of each room in a hotel in the city of New York (A) at the rate of five percent of the rent or charge per day for each such room up to and including August thirty-first, nineteen hundred ninety, (B) at the rate of six percent of the rent or charge per day for each such room on and after September first, nineteen hundred ninety and before December first, nineteen hundred ninety-four, (C) at the rate of five percent of the rent or charge per day for each such room on and after December first, nineteen hundred ninety-four and before March first, two thousand nine, (D) at the rate of five and seven-eighths percent of the rent or charge per day for each such room on and after March first, two thousand nine and before December first, two thousand thirteen, (E) at the rate of five percent of the rent or charge per day for each such room on and after December first, two thousand thirteen and before December

twentieth, two thousand thirteen, (F) at the rate of five and seven-eighths percent of the rent or charge per day for each such room on and after December twentieth, two thousand thirteen and before December first, two thousand [twenty-three] *twenty-seven*, and (G) at the rate of five percent of the rent or charge per day for each such room on and after December first, two thousand [twenty-three] *twenty-seven*.

§ 2. This local law takes effect immediately, except that if it becomes law after December 1, 2023, it is retroactive to and deemed to have been in effect as of December 1, 2023.

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 November 2, 2023 and approved by the Mayor on November 17, 2023.

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. 153 of 2023, Council Int. No. 1208 of 2023) to be filed with the Secretary of State contains the correct text of the local law passed by the New York City Council and approved by the Mayor.

SPENCER FISHER, Acting Corporation Counsel.