

**THE CITY OF NEW YORK
DEPARTMENT OF FINANCE**

NOTICE OF RULEMAKING

Pursuant to the power vested in me as Commissioner of Finance by sections 389(b) and 1043 of the New York City Charter and section 11-2511(1) of the Administrative Code of the City of New York, I hereby promulgate the within amendment to the Rules Relating to the New York City Hotel Room Occupancy Tax.

Andrew S. Eristoff /S/
Commissioner of Finance

Dated: October 20, 1999

**AMENDMENT TO RULES
HOTEL ROOM OCCUPANCY TAX**

Section 1. Section 12-07 of the Rules of the City of New York Relating to the Hotel Room Occupancy Tax is amended to add a new subdivision (d) to read as follows.

(d) *Electronic filing and payment.* Notwithstanding anything to the contrary in this section 12-07, the Commissioner of Finance may establish a program or system whereby operators may elect to file the return required by section 11-2504 of the Administrative Code of the City of New York by electronic means.

For purposes of Ad. Code section 11-2504(a), a return filed electronically will be deemed to be filed on the date of issuance of a confirmation number or other evidence of filing by the Commissioner to the operator as evidenced in the records of the Commissioner. The issuance of such a confirmation number or other evidence by the Commissioner to the operator shall be prima facie evidence that the operator filed a return as required by Ad. Code section 11-2504.

A return filed electronically shall be deemed to be signed by the operator upon the electronic entry of a personal identification number (PIN) or other number assigned to the operator by the Commissioner for such purpose. The electronic submission of a return accompanied by such a PIN or other number shall be prima facie evidence of compliance by the operator with the signature requirements of subdivision (a) of this section 12-07. In addition, the electronic entry of a PIN or other such number together with a return shall be prima facie evidence of the operator's declaration under penalties of perjury that to the best of the operator's knowledge and belief, the return and all accompanying data is true, correct and complete.

Notwithstanding anything to the contrary in this section 12-07, the Commissioner of Finance may authorize an operator to pay any tax due or moneys collected by means of an electronic funds transfer (EFT) from the operator's cash account. Where an operator has been authorized to make payment electronically, any such payment shall be deemed to have been made on a timely basis provided that on or before midnight of the due date of the return, the operator authorizes the Commissioner to initiate such payment and the operator's cash account is properly identified and contains sufficient funds to enable the successful completion of the EFT.

BASIS AND PURPOSE OF AMENDMENT

This amendment affects the portion of the Rules Relating to the New York City Hotel Room Occupancy Tax governing the filing of returns and the payment of tax. The purpose of this amendment is to permit the electronic filing of returns and payment of tax.

Andrew S. Eristoff/S/
Commissioner of Finance