Pursuant to the power vested in me as Commissioner of Finance by sections 389(b) and 1043 of the New York City Charter, I hereby promulgate the within Rules Relating to the Right of Domestic Partners to Request Letter Rulings From and Appear at Conciliation Conferences at the Department of Finance, which are necessary to carry out the powers and duties delegated to the Commissioner of Finance by section 1503 of the New York City Charter.

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Alfred C. Cerullo, III
Commissioner of Finance
§ 1. Subparagraph (iv) of paragraph 3 of subdivision b of section 16-02 of title 19 of the Rules of the City of New York is amended to read as follows:

(iv) the taxpayer’s spouse, domestic partner, child or parent. For purposes of this subparagraph, “domestic partner” means a person who has registered a domestic partnership in accordance with applicable law with the City Clerk, or has registered such partnership with the former City Department of Personnel pursuant to Executive Order 123 (dated August 7, 1989) during the period August 7, 1989 through January 7, 1993. (The records of domestic partnerships registered at the former City Department of Personnel have been transferred to the City Clerk.)

§ 2. Section 38-01 of title 19 of the Rules of the City of New York is amended by adding a new definition to read as follows:

Domestic partner. The term “domestic partner” means a person who has registered a domestic partnership in accordance with applicable law with the City Clerk, or has registered such partnership with the former City Department of Personnel pursuant to Executive Order 123 (dated August 7, 1989) during the period August 7, 1989 through January 7, 1993. (The records of domestic partnerships registered at the former City Department of Personnel have been transferred to the City Clerk.)

§ 4. Subdivision (a) of section 38-03 of title 19 of the Rules of the City of New York is amended to read as follows:

(a) Personal appearance. An individual on whose behalf a conciliation conference is requested may appear and represent himself or herself or may be represented by his or her spouse, domestic partner, parent or child. A partnership may act through one of its general partners without filing a power of attorney, provided written evidence of such designation is presented. When a corporation requests a conciliation conference, it may act through one of its duly authorized officers or employees. When the corporation acts through an employee who is not a duly authorized officer, a power of attorney executed by a duly authorized officer of the corporation must be filed.
Mayoral Executive Orders spanning the past two administrations have established several rights and procedures relative to domestic partnerships, including a procedure for City residents to register their domestic partnerships in the office of the City Clerk. Such orders have further provided, among other things, that (i) registered domestic partners are eligible for visitation rights in City hospitals and correction facilities; (ii) City employees with registered domestic partnerships are eligible for child care leave and bereavement leave on the same basis as those benefits are afforded to employees with regard to their spouses; and (iii) registered domestic partnership is evidence of the right to succession to tenancy rights in facilities operated by the New York City housing authority and the department of housing preservation and development. By the end of April, 1998, there were approximately 8700 couples registered as domestic partners in New York City. More than 55 percent of those registered domestic partners who reported demographic information were heterosexual couples, and less than 45 percent were same sex couples. Almost forty percent of the registered domestic partnerships have accessed City health benefits available to partners of City employees and retirees.

Consistent with the intent of such orders, and the Commissioner’s authority pursuant to Charter § 1043 and Tax Law § 1212-A, the Department is now acting to provide that rules applicable to spouses, as specified herein, should now be extended to domestic partners.

Alfred C. Cerullo, III
Commissioner