

# Memorandum

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## New York State Governor Temporarily Suspends State Statutes of Limitation in Response to COVID-19 Crisis

March 23, 2020

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On March 20, 2020, in response to the current coronavirus disease 2019 (“COVID-19”) crisis, New York Governor Andrew Cuomo issued an [executive order](#) (the “Order”) temporarily suspending or modifying a number of requirements that will affect litigants and businesses in New York. Under New York’s Executive Law the governor is authorized to temporarily suspend or modify any statute, local law, ordinance, order, rule or regulation of any agency during a state disaster emergency. Governor Cuomo declared a state disaster emergency for New York on March 7, 2020.

Specifically, the Order addresses:

- **New York State Statutes of Limitation.** Any specific time limit for the commencement, filing or service of any legal action, notice, motion or other process or proceeding, as prescribed by the procedural laws of New York (or by any other statute, local law, ordinance, order, rule or regulation) is tolled from March 20, 2020 until April 19, 2020. The Order applies to the procedural laws of New York including, but not limited to, the civil practice law and rules, the criminal procedure law, the family court act, the court of claims act, the surrogate’s court procedure act and the uniform court acts.
- **In-Person Shareholder Meetings.** The Order temporarily suspends provisions of the Business Corporation Law that require meetings of shareholders to be noticed and held at a physical location.
- **Eviction and Foreclosure.** Under the Order, there will be no enforcement of an eviction of any residential or commercial tenant, or a foreclosure of any residential or commercial property, for a period of 90 days.
- **Abatement of Interest for Taxpayers.** The Order authorizes abatement of interest, for a period of 60 days for taxpayers who are required to file returns and remit sales and use taxes by March 20, 2020, for the sales tax quarterly period that ended February 29, 2020.
- **Validity of New York Drivers’ Licenses.** The Order extends, through April 19, 2020, the validity of driver’s licenses and non-driver identification cards that would otherwise expire on or after March 1, 2020.

The temporary suspensions and modifications listed in the Order are in effect from March 20, 2020 through April 19, 2020.

For further information regarding this memorandum, please contact one of the following:

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