

5319

2011-2012 Regular Sessions

I N S E N A T E

May 5, 2011

Introduced by Sen. ADAMS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to requiring the use of identification numbers for filing tax documents

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. The tax law is amended by adding a new section 29-a to read
2 as follows:
3 S 29-A. ELECTRONIC FILING OF AUTHORIZED TAX DOCUMENTS; IDENTIFICATION
4 NUMBER. 1. ON AND AFTER JANUARY FIRST, TWO THOUSAND TWELVE, ANY INDIVID-
5 UAL WHO ELECTRONICALLY FILES AN AUTHORIZED TAX DOCUMENT SHALL, PRIOR TO
6 FILING SUCH DOCUMENT, OBTAIN AN IDENTIFICATION NUMBER TO USE WHEN FILING
7 SUCH DOCUMENT. SUCH IDENTIFICATION NUMBER SHALL BE MADE AVAILABLE AT ALL
8 OFFICES AT WHICH PROFESSIONAL TAX PREPARERS PREPARE TAXES AND FROM THE
9 DEPARTMENT. INDIVIDUALS WHO ELECTRONICALLY FILE AUTHORIZED TAX DOCU-
10 MENTS ARE REQUIRED TO RETRIEVE THEIR IDENTIFICATION NUMBER IN PERSON AND
11 SHALL SHOW GOVERNMENT ISSUED IDENTIFICATION TO THE PROFESSIONAL TAX
12 PREPARER TO RECEIVE SUCH NUMBER. IDENTIFICATION NUMBERS SHALL BE PERMA-
13 NENT AND SHALL BE USED FOR ALL TAX FILINGS. THE INDIVIDUAL NEED ONLY
14 APPEAR ONE TIME TO RECEIVE THEIR IDENTIFICATION NUMBER. THE DEPARTMENT
15 IS HEREBY AUTHORIZED AND DIRECTED TO PROMULGATE RULES AND REGULATIONS
16 NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SECTION, AS WELL AS THE
17 MANNER AND FORM IN WHICH APPLICATION FOR SUCH IDENTIFICATION NUMBERS
18 SHALL BE MADE. FOR PURPOSES OF THIS SECTION, THE TERM "AUTHORIZED TAX
19 DOCUMENT" SHALL HAVE THE SAME MEANING AS SET FORTH IN PARAGRAPH ONE OF
20 SUBDIVISION (A) OF SECTION TWENTY-NINE OF THIS ARTICLE.
21 S 2. This act shall take effect January 1, 2012; provided, however,
22 that effective immediately, the addition, amendment and/or repeal of any
23 rule or regulation necessary for the implementation of this act on its
24 effective date is authorized to be made and completed on or before such
25 date.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[] is old law to be omitted.

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