

4485

2013-2014 Regular Sessions

I N A S S E M B L Y

February 5, 2013

Introduced by M. of A. MONTESANO -- Multi-Sponsored by -- M. of A.
BARCLAY, HAWLEY, OAKS, THIELE -- read once and referred to the Commit-
tee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing the offset of
debts to the state against obligations of the state

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

1 Section 1. Section 171 of the tax law is amended by adding a new
2 subdivision twenty-ninth to read as follows:
3 TWENTY-NINTH. ESTABLISH BY RULES AND REGULATIONS A PROCEDURE WHEREBY
4 ANY PERSON OBLIGATED TO MAKE PAYMENT TO ANY STATE AGENCY, AS DEFINED IN
5 SECTION ONE HUNDRED SEVENTY-ONE-F OF THIS ARTICLE, MAY SET OFF AGAINST
6 SUCH PAYMENT THE AMOUNT OF ANY DEBT OWED BY A STATE AGENCY, AS HEREIN
7 DEFINED, TO SUCH PERSON.
8 S 2. This act shall take effect on the one hundred eightieth day after
9 it shall have become a law; provided that the commissioner of taxation
10 and finance is authorized to promulgate any and all rules and regu-
11 lations and take any other measures necessary to implement this act on
12 its effective date on or before such date.

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

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