

3260

2013-2014 Regular Sessions

I N S E N A T E

January 31, 2013

Introduced by Sens. KRUEGER, ADDABBO, DILAN, PARKER, STAVISKY -- read twice and ordered printed, and when printed to be committed to the Committee on Consumer Protection

AN ACT to amend the general business law and the tax law, in relation to enacting the anti-automated sales suppression act

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

1 Section 1. Short title. This act shall be known and may be cited as
2 the "anti-automated sales suppression act".

3 S 2. The general business law is amended by adding a new section 396-
4 ttt to read as follows:

5 S 396-TTT. AUTOMATED SALES SUPPRESSION. 1. DEFINITIONS. AS USED IN
6 THIS SECTION:

7 (A) "AUTOMATED SALES SUPPRESSION DEVICE" OR "ZAPPER" SHALL MEAN A
8 SOFTWARE PROGRAM, CARRIED ON A MEMORY STICK, REMOVABLE COMPACT DISC,
9 ACCESSED THROUGH AN INTERNET LINK OR ACCESSED THROUGH ANY OTHER MEANS,
10 THAT FALSIFIES THE ELECTRONIC RECORDS OF POINT-OF-SALE SYSTEMS FOR THE
11 PURPOSE OF TAX EVASION.

12 (B) "CERTIFICATE OF INCORPORATION" SHALL MEAN A CERTIFICATE OF INCOR-
13 PORATION AS DEFINED IN SUBPARAGRAPH THREE OF PARAGRAPH (A) OF SECTION
14 ONE HUNDRED TWO OF THE BUSINESS CORPORATION LAW.

15 (C) "DEPARTMENT" SHALL MEAN THE STATE DEPARTMENT OF TAXATION AND
16 FINANCE.

17 (D) "ELECTRONIC CASH REGISTER" SHALL MEAN A DEVICE THAT KEEPS A REGIS-
18 TER OR SUPPORTING DOCUMENTS THROUGH THE MEANS OF AN ELECTRONIC DEVICE OR
19 COMPUTER SYSTEM DESIGNED TO RECORD TRANSACTION DATA FOR THE PURPOSE OF
20 COMPUTING, COMPILING OR PROCESSING RETAIL SALES TRANSACTION DATA IN
21 WHATEVER MANNER.

22 (E) "PHANTOM-WARE" SHALL MEAN A HIDDEN, PRE-INSTALLED OR INSTALLED AT
23 A LATER TIME PROGRAMMING OPTION EMBEDDED IN THE OPERATING SYSTEM OF A
24 ELECTRONIC CASH REGISTER OR HARD WIRED INTO THE ELECTRONIC CASH REGISTER

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

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1 THAT CAN BE USED TO CREATE A VIRTUAL SECOND TILL AND MAY PRESERVE A
2 DIGITAL RECORD OR MAY ELIMINATE, OR MANIPULATE RECORDS THAT MAY OR MAY
3 NOT BE PRESERVED IN DIGITAL FORMATS TO REPRESENT THE TRUE OR MANIPULATED
4 RECORD OF TRANSACTIONS IN THE ELECTRONIC CASH REGISTER.

5 (F) "SUPPORTING DOCUMENTS" SHALL MEAN ANY RECEIPT, INVOICE OR REPORT
6 THAT PROVIDES A RECORD OR TRANSACTION DATA OR TRANSACTION REPORTS.

7 (G) "TRANSACTION DATA" SHALL INCLUDE ITEMS PURCHASED BY A CUSTOMER,
8 THE PRICE FOR EACH ITEM, A TAXABILITY DETERMINATION FOR EACH ITEM, A
9 SEGREGATED TAX AMOUNT FOR EACH OF THE TAXED ITEMS, THE AMOUNT OF CASH OR
10 CREDIT TENDERED, THE NET AMOUNT RETURNED TO THE CUSTOMER IN CHANGE, THE
11 DATE AND TIME OF THE PURCHASE, THE NAME, ADDRESS AND IDENTIFICATION
12 NUMBER OF THE VENDOR, AND THE RECEIPT OR INVOICE NUMBER OF THE TRANS-
13 ACTION.

14 (H) "TRANSACTION REPORTS" SHALL MEAN A REPORT DOCUMENTING, BUT NOT
15 LIMITED TO, THE SALES, TAXES COLLECTED, MEDIA TOTALS AND DISCOUNT VOIDS
16 AT AN ELECTRONIC CASH REGISTER THAT IS PRINTED ON A CASH REGISTER TAPE
17 AT THE END OF A DAY OR SHIFT, OR A REPORT DOCUMENTING EVERY ACTION AT AN
18 ELECTRONIC CASH REGISTER THAT IS STORED ELECTRONICALLY.

19 2. PROHIBITIONS AND PRESUMPTIONS. (A) FUNCTIONS ALTERING DATA PROHIB-
20 ITED. NO FUNCTION OF ANY ELECTRONIC CASH REGISTER OR ELECTRONIC COMPO-
21 NENT THAT IS OR MAY BE INSTALLED IN THE ELECTRONIC CASH REGISTER TO
22 MODIFY, CORRECT, DELETE, CANCEL OR OTHERWISE ALTER DATA WITHOUT PRESERV-
23 ING THE ORIGINAL DATA AND ITS SUBSEQUENT MODIFICATIONS, CORRECTIONS,
24 DELETIONS, CANCELLATIONS OR ALTERATIONS MAY BE USED.

25 (B) PRESUMPTION. ANY PERSON WHO KEEPS A REGISTER OR SUPPORTING DOCU-
26 MENTS IN ACCORDANCE WITH PARAGRAPH (A) OF THIS SUBDIVISION BY MEANS OF
27 SUCH AN ELECTRONIC DEVICE OR COMPUTER SYSTEM IS PRESUMED TO HAVE USED
28 SUCH A FUNCTION IF A COMPUTER PROGRAM OR AN ELECTRONIC COMPONENT HAVING
29 A FUNCTION DESCRIBED IN PARAGRAPH (A) OF THIS SUBDIVISION IS FOUND IN
30 ANY PREMISES OR PLACE IN WHICH THE PERSON CARRIES ON A BUSINESS OR KEEPS
31 PROPERTY OR IN WHICH THE PERSON DOES ANYTHING RELATING TO ANY BUSINESS
32 OR KEEPS OR SHOULD KEEP REGISTERS PURSUANT TO A FISCAL LAW. HOWEVER,
33 SUCH PRESUMPTION DOES NOT APPLY WHERE THE FUNCTION IS A STANDARD COMPO-
34 NENT OF SOFTWARE OR A SOFTWARE SUBSYSTEM OF A COMPUTER SYSTEM THAT IS
35 INHERENT IN THE OPERATION OF A COMPUTER.

36 (C) REBUTTAL. THE FOREGOING PRESUMPTION DESCRIBED IN PARAGRAPH (B) OF
37 THIS SUBDIVISION MAY BE REBUTTED BY PROVING TO THE NEW YORK STATE TAX
38 APPEALS TRIBUNAL THAT THE COMPUTER PROGRAM OR ELECTRONIC COMPONENT
39 CONTAINED THE FUNCTION DESCRIBED IN PARAGRAPH (A) OF THIS SUBDIVISION
40 WITHOUT THE KNOWLEDGE OR CONSENT OF THE PERSON KEEPING THE REGISTER OR
41 THE SUPPORTING DOCUMENTS.

42 (D) PROHIBITIONS. NO PERSON MAY DESIGN, MANUFACTURE OR INSTALL, SELL,
43 LEASE OR OTHERWISE MAKE AVAILABLE TO ANOTHER PERSON, UPDATE, MAINTAIN,
44 UPGRADE, ALTER OR SERVICE A COMPUTER PROGRAM FUNCTION OR ELECTRONIC
45 COMPONENT THE USE OF WHICH IS PROHIBITED BY PARAGRAPH (A) OF THIS SUBDI-
46 VISION, OR IN ANY WAY OFFER TO INSTALL, SELL, LEASE OR OTHERWISE MAKE
47 AVAILABLE TO ANOTHER PERSON, UPDATE, MAINTAIN, UPGRADE, ALTER OR SERVICE
48 SUCH A COMPUTER PROGRAM FUNCTION OR ELECTRONIC COMPONENT.

49 3. PENALTIES. (A) EVERY PERSON WHO VIOLATES PARAGRAPH (A) OF SUBDIVI-
50 SION TWO OF THIS SECTION IS GUILTY OF AN OFFENSE AND IS LIABLE TO A FINE
51 OF NO LESS THAN TWO THOUSAND DOLLARS BUT NO MORE THAN TWENTY-FIVE THOU-
52 SAND DOLLARS AND, FOR A SECOND OFFENSE WITHIN FIVE YEARS, TO A FINE OF
53 NO LESS THAN TWENTY-FIVE THOUSAND DOLLARS BUT NO MORE THAN ONE HUNDRED
54 THOUSAND DOLLARS AND, FOR A THIRD OR SUBSEQUENT OFFENSE WITHIN TEN
55 YEARS, TO A FINE OF NO LESS THAN ONE HUNDRED THOUSAND DOLLARS BUT NO
56 MORE THAN FIVE HUNDRED THOUSAND DOLLARS.

(B) IN ADDITION TO THE FINE OF TWENTY-FIVE THOUSAND DOLLARS AND NO MORE THAN ONE HUNDRED THOUSAND DOLLARS PRESCRIBED IN PARAGRAPH (A) OF THIS SUBDIVISION FOR A SECOND OFFENSE, IN CASES WHEN THE PERSON WHO VIOLATES PARAGRAPH (A) OF SUBDIVISION TWO OF THIS SECTION IS GUILTY OF AN OFFENSE ALSO HOLDS THE LICENSE FOR THE BUSINESS AT WHICH THE OFFENSE OCCURRED, THE DEPARTMENT OF STATE SHALL SUSPEND FOR FIVE YEARS THE CERTIFICATE OF INCORPORATION HELD BY THE AFOREMENTIONED OFFENDER, WHO SHALL ALSO BE PROHIBITED FROM APPLYING FOR ANY OTHER CERTIFICATE OF INCORPORATION FOR FIVE YEARS.

(C) A PERSON IS GUILTY OF AN OFFENSE AND IS LIABLE TO A FINE OF NO LESS THAN TWENTY-FIVE THOUSAND DOLLARS AND NO MORE THAN FIVE HUNDRED THOUSAND DOLLARS AND, FOR A SUBSEQUENT OFFENSE WITHIN FIVE YEARS, TO A FINE OF NO LESS THAN ONE HUNDRED THOUSAND DOLLARS AND NO MORE THAN ONE MILLION DOLLARS, IF THE PERSON:

(I) CONTRAVENES THE PROVISIONS OF PARAGRAPH (D) OF SUBDIVISION TWO OF THIS SECTION; OR

(II) CONSPIRES WITH ANOTHER PERSON TO COMMIT AN OFFENSE UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH.

(D) IN ADDITION TO THE FINE OF ONE HUNDRED THOUSAND DOLLARS TO ONE MILLION DOLLARS PRESCRIBED IN PARAGRAPH (C) OF THIS SUBDIVISION FOR A SUBSEQUENT OFFENSE, THE OFFENDER MAY BE IMPRISONED FOR NO MORE THAN TWO YEARS.

S 3. The tax law is amended by adding a new section 1113 to read as follows:

S 1113. AUTOMATED SALES TAX SUPPRESSION TAX AMNESTY. 1. NOTWITHSTANDING THE PROVISIONS OF ANY OTHER LAW TO THE CONTRARY, THERE IS HEREBY ESTABLISHED AN AMNESTY PROGRAM TO BE ADMINISTERED BY THE COMMISSIONER, TO BE EFFECTIVE FOR THE PERIOD AS PRESCRIBED BY SUCH COMMISSIONER, FOR ALL ELIGIBLE TAXPAYERS AS DESCRIBED IN SUBDIVISION THREE OF THIS SECTION, OWING ANY TAX OR SURCHARGE IMPOSED BY THIS ARTICLE OR BY ARTICLES NINE, NINE-A, THIRTEEN-A, EIGHTEEN, TWENTY, TWENTY-TWO AND TWENTY-EIGHT-A OF THIS CHAPTER AND ACCRUED AS A RESULT OF ANY VIOLATION OF PARAGRAPH (A) OF SUBDIVISION ONE OF SECTION THREE HUNDRED NINETY-SIX-TTT OF THE GENERAL BUSINESS LAW.

2. SUCH AMNESTY PROGRAM SHALL APPLY TO TAX LIABILITIES FOR THE TAXES SET FORTH IN SUBDIVISION ONE OF THIS SECTION ("DESIGNATED TAXES") FOR TAXABLE PERIODS ENDING OR TRANSACTIONS OR USES OCCURRING ON OR BEFORE FEBRUARY TWENTY-EIGHTH, TWO THOUSAND THIRTEEN.

3. FOR PURPOSES OF THE AMNESTY PROGRAM ESTABLISHED UNDER THIS SECTION, AND SUBJECT TO THE PROVISIONS OF SUBDIVISION TWELVE OF THIS SECTION, AN ELIGIBLE TAXPAYER IS AN INDIVIDUAL, PARTNERSHIP, ESTATE, TRUST, CORPORATION, LIMITED LIABILITY COMPANY, JOINT STOCK COMPANY, OR ANY OTHER COMPANY, TRUSTEE, RECEIVER, ASSIGNEE, REFEREE, SOCIETY, ASSOCIATION, BUSINESS OR ANY OTHER PERSON AS DESCRIBED IN THIS CHAPTER, WHO OR WHICH HAS A TAX LIABILITY WITH REGARD TO THE LIABILITY DESCRIBED IN SUBDIVISION ONE OF THIS SECTION FOR THE PERIOD OF TIME DESCRIBED IN SUBDIVISION TWO OF THIS SECTION.

4. THE AMNESTY PROGRAM ESTABLISHED BY THIS SECTION SHALL PROVIDE, THAT UPON APPLICATION FOR A WAIVER OF TAX, INCLUDING APPLICABLE RETURNS, WHICH APPLICATION AND RETURNS SHALL BE IN SUCH FORM AND SUBMITTED IN SUCH MANNER AS PRESCRIBED BY THE COMMISSIONER, BY AN ELIGIBLE TAXPAYER, AND UPON PAYMENT IN SUCH FORM AND IN SUCH MANNER AS PRESCRIBED BY SUCH COMMISSIONER, WHICH PAYMENT SHALL EITHER ACCOMPANY SUCH APPLICATION OR BE MADE WITHIN THE TIME STATED ON A BILL ISSUED BY SUCH COMMISSIONER TO SUCH TAXPAYER, OF THE AMOUNT OF A TAX LIABILITY UNDER ONE OR MORE OF THE DESIGNATED TAXES WITH RESPECT TO WHICH AMNESTY IS SOUGHT, PLUS RELATED

INTEREST, SUCH COMMISSIONER SHALL WAIVE ANY APPLICABLE PENALTIES, INCLUDING THE ADDITIONAL RATE OF INTEREST PRESCRIBED UNDER SECTION ELEVEN HUNDRED FORTY-FIVE OF THIS ARTICLE ("INTEREST PENALTY"), AND SHALL REDUCE BY TWO PERCENT THE APPLICABLE RATE OF INTEREST ASSOCIATED WITH SUCH LIABILITY, FOR THE FOLLOWING:

(A) FAILURE TO PAY ANY SUCH TAX LIABILITY;

(B) FAILURE TO FILE A RETURN OR REPORT WITH RESPECT TO ANY SUCH TAX LIABILITY.

5. NO CIVIL, ADMINISTRATIVE OR CRIMINAL ACTION OR PROCEEDING CONCERNING TAX LIABILITY WHICH IS THE SUBJECT OF A WAIVER APPROVED BY THE COMMISSIONER SHALL BE BROUGHT AGAINST A TAXPAYER ELIGIBLE FOR AMNESTY UNDER THE PROVISIONS OF THIS SECTION PROVIDED THE TAXPAYER REMAINS IN COMPLIANCE WITH THE PROVISIONS OF THIS SECTION. FAILURE TO PAY ALL SUCH TAXES, PLUS RELATED INTEREST BY THE LATER OF MARCH FIFTEENTH, TWO THOUSAND FOURTEEN, OR THE DATE PRESCRIBED FOR PAYMENT ON A BILL ISSUED BY SUCH COMMISSIONER, SHALL INVALIDATE ANY AMNESTY GRANTED PURSUANT TO THE AMNESTY PROGRAM ESTABLISHED UNDER THIS SECTION.

6. AMNESTY SHALL NOT BE GRANTED TO A TAXPAYER WHO IS A PARTY TO ANY CRIMINAL INVESTIGATION BEING CONDUCTED BY AN AGENCY OF THE STATE OR ANY POLITICAL SUBDIVISION THEREOF, IS A PARTY TO ANY ADMINISTRATIVE PROCEEDING OR CIVIL OR CRIMINAL LITIGATION WHICH IS PENDING ON THE DATE OF THE TAXPAYER'S APPLICATION IN THE BUREAU OF CONCILIATION AND MEDIATION SERVICES, THE DIVISION OF TAX APPEALS OR ANY COURT OF THIS STATE OR THE UNITED STATES, RELATING TO ANY ACTION OR FAILURE TO ACT WHICH IS THE BASIS FOR THE PENALTY OR INTEREST WITH RESPECT TO WHICH AMNESTY IS SOUGHT. AMNESTY SHALL ALSO NOT BE GRANTED TO ANY TAXPAYER WHO HAS BEEN CONVICTED OF A CRIME RELATING TO A TAX THAT IS THE BASIS OF THE PENALTY OR INTEREST WITH RESPECT TO WHICH AMNESTY IS SOUGHT FOR ANY PERIOD OR ASSESSMENT FOR THAT TAX. AN ADMINISTRATIVE PROCEEDING OR CIVIL LITIGATION SHALL BE DEEMED NOT TO BE PENDING ON THE DATE OF THE APPLICATION IF THE TAXPAYER WITHDRAWS FROM SUCH PROCEEDING OR LITIGATION PRIOR TO THE GRANTING OF AMNESTY.

7. AMNESTY TAX RETURN FORMS SHALL BE IN A FORM, CONTAIN SUCH INFORMATION AND BE SUBMITTED AS PRESCRIBED BY THE COMMISSIONER AND SHALL PROVIDE FOR SPECIFICATIONS BY THE APPLICANT OF THE TAX LIABILITY WITH RESPECT TO WHICH AMNESTY IS SOUGHT. THE APPLICANT MUST ALSO PROVIDE SUCH ADDITIONAL INFORMATION AS IS REQUIRED BY THE COMMISSIONER. AMNESTY SHALL BE GRANTED ONLY WITH RESPECT TO THE TAX LIABILITIES SPECIFIED BY THE TAXPAYER ON SUCH FORMS. ANY RETURN OR REPORT FILED UNDER THE AMNESTY PROGRAM ESTABLISHED HEREIN IS SUBJECT TO VERIFICATION AND ASSESSMENT AS PROVIDED BY STATUTE. IF THE APPLICANT FILES A FALSE OR FRAUDULENT TAX RETURN OR REPORT, OR ATTEMPTS IN ANY MANNER TO DEFEAT OR EVADE A TAX UNDER THE AMNESTY PROGRAM, AMNESTY SHALL BE DENIED OR RESCINDED.

8. NO REFUND SHALL BE GRANTED OR CREDIT ALLOWED WITH RESPECT TO ANY PENALTY OR INTEREST PAID PRIOR TO THE TIME THE TAXPAYER APPLIES FOR AMNESTY PURSUANT TO SUBDIVISION FOUR OF THIS SECTION.

9. UNLESS THE COMMISSIONER ON HIS OR HER OWN INITIATIVE RE-CALCULATES THE AMOUNT OF TAX DUE, INCLUDING APPLICABLE INTEREST, NO REFUND SHALL BE GRANTED OR CREDIT ALLOWED WITH RESPECT TO ANY TAXES, INCLUDING APPLICABLE INTEREST, PAID UNDER THIS PROGRAM.

10. WITH RESPECT TO ANY EXISTING INSTALLMENT PAYMENT AGREEMENT OF AN ELIGIBLE TAXPAYER, WHERE SUCH AGREEMENT APPLIES TO A TAX LIABILITY WITH RESPECT TO WHICH AMNESTY IS SOUGHT BY SUCH TAXPAYER, NOTWITHSTANDING ANY TERMS OF SUCH AGREEMENT TO THE CONTRARY, SUCH TAXPAYER, AS A CONDITION OF RECEIVING AMNESTY, MUST PAY ANY SUCH LIABILITY IN FULL BY THE LATER

1 OF THE LAST DAY OF THE PRESCRIBED AMNESTY PERIOD, OR THE DATE PRESCRIBED
2 THEREFOR ON A BILL ISSUED BY THE COMMISSIONER.

3 11. THE COMMISSIONER SHALL PROMULGATE REGULATIONS, ISSUE FORMS AND
4 INSTRUCTIONS AND TAKE ANY AND ALL OTHER ACTIONS NECESSARY TO IMPLEMENT
5 THE PROVISIONS OF THE AMNESTY PROGRAM ESTABLISHED UNDER THIS SECTION.
6 THE COMMISSIONER SHALL PUBLICIZE THE AMNESTY PROGRAM PROVIDED FOR HEREIN
7 SO AS TO MAXIMIZE PUBLIC AWARENESS OF AND PARTICIPATION IN SUCH PROGRAM.

8 12. (A) FOR PURPOSES OF THIS SUBDIVISION, THE TERM "TAXPAYER" SHALL
9 INCLUDE ANY PERSON SUBJECT TO ANY TAX REFERENCED IN SUBDIVISION ONE OF
10 THIS SECTION OR ANY PERSON REQUIRED TO COLLECT ANY SUCH TAX.

11 (B) THE AMNESTY PROGRAM PROVIDED FOR IN THIS SECTION SHALL NOT APPLY
12 TO A TAXPAYER WHICH HAS MORE THAN FIVE HUNDRED EMPLOYEES OR WHOSE
13 COMBINED FILING GROUP HAS MORE THAN FIVE HUNDRED EMPLOYEES IN THE UNITED
14 STATES ON THE DATE OF THE TAXPAYER'S APPLICATION. THE TERM "PENALTY"
15 SHALL NOT INCLUDE THE PENALTY IMPOSED UNDER SUBSECTION (G) OF SECTION
16 SIX HUNDRED EIGHTY-FIVE OF THIS CHAPTER, THE PENALTY IMPOSED UNDER
17 SUBDIVISION TWO OF SECTION TWO HUNDRED EIGHTY-NINE-B OF THIS CHAPTER OR
18 THE PENALTY IMPOSED UNDER SUBDIVISION (A) OF SECTION THREE HUNDRED
19 FIFTEEN OF THIS CHAPTER BY REASON OF ITS INCORPORATION BY REFERENCE OF
20 SUCH PENALTY IMPOSED UNDER SUBDIVISION TWO OF SECTION TWO HUNDRED EIGHT-
21 Y-NINE-B OF THIS CHAPTER.

22 13. FOR PURPOSES OF ACCOUNTING FOR THE MONEYS AND REVENUES RECEIVED
23 UNDER THE AMNESTY PROGRAM ESTABLISHED PURSUANT TO THIS SECTION, THE
24 COMMISSIONER SHALL REPORT THE GROSS REVENUE COLLECTED UNDER THE TAX
25 PURSUANT TO THE TAX AMNESTY PROGRAM. SUCH REPORT SHALL BE MADE ON A
26 MONTHLY BASIS, COMMENCING THE FIRST MONTH AFTER THE AMNESTY PROGRAM IS
27 ESTABLISHED AND ENDING WITH THE LAST MONTH ENDING IMMEDIATELY PRIOR TO
28 THE ISSUANCE OF THE FINAL REPORT REQUIRED PURSUANT TO THIS ACT. SUCH
29 REPORTS SHALL INCLUDE INFORMATION CONCERNING THE GROSS REVENUE COLLECTED
30 UNDER EACH TAX.

31 14. ON OR BEFORE FEBRUARY TWENTY-EIGHTH, TWO THOUSAND FOURTEEN, THE
32 COMMISSIONER SHALL SUBMIT A REPORT TO THE CHAIRMAN OF THE ASSEMBLY WAYS
33 AND MEANS COMMITTEE, THE RANKING MINORITY MEMBER OF THE ASSEMBLY WAYS
34 AND MEANS COMMITTEE, THE CHAIRMAN OF THE SENATE FINANCE COMMITTEE, THE
35 RANKING MINORITY MEMBER OF THE SENATE FINANCE COMMITTEE AND THE DIRECTOR
36 OF THE DIVISION OF THE BUDGET REGARDING THE AMNESTY PROGRAM ESTABLISHED
37 PURSUANT TO THIS ACT. THE REPORT SHALL CONTAIN THE FOLLOWING INFORMATION
38 AS OF THE REPORT CUTOFF DATE:

39 (A) THE NUMBER OF CASES IN WHICH REQUESTS FOR PENALTY AND INTEREST
40 PENALTY WAIVERS WERE MADE;

41 (B) THE NUMBER OF CASES BY TAX AREA IN WHICH REQUESTS FOR PENALTY AND
42 INTEREST PENALTY WAIVERS WERE APPROVED;

43 (C) THE AMOUNT OF TAX AND INTEREST DUE IN ALL APPROVED AND UNAPPROVED
44 CASES BY TAX AREA AND THE AMOUNT OF PENALTY FOR UNAPPROVED CASES BY TAX
45 AREA, BUT NOT INCLUDING INTEREST ON PENALTY;

46 (D) THE AMOUNT OF PENALTY AND INTEREST PENALTY WAIVED IN ALL APPROVED
47 CASES BY TAX AREA BUT NOT INCLUDING INTEREST ON PENALTY;

48 (E) THE GROSS REVENUE COLLECTED UNDER EACH TAX AND THE YEAR OR OTHER
49 APPLICABLE PERIOD FOR OR DURING WHICH THE LIABILITY WAS INCURRED;

50 (F) THE AMOUNT OF MONEY SPENT ON ADVERTISING, NOTIFICATION, AND
51 OUTREACH ACTIVITIES, BY EACH ACTIVITY, AND A DESCRIPTION OF THE FORM AND
52 CONTENT OF SUCH ACTIVITIES, BY EACH ACTIVITY;

53 (G) THE AMOUNT PAID BY THE DEPARTMENT FOR SERVICES AND EXPENSES
54 RELATED TO THE ESTABLISHMENT OF THE AMNESTY PROGRAM;

1 (H) AN ESTIMATE OF THE AMOUNT OF REVENUE FORGONE AS A RESULT OF
2 DIVERTING STAFF OF THE DEPARTMENT FROM REGULAR WORK RESPONSIBILITIES TO
3 WORK ON THE AMNESTY PROGRAM;

4 (I) AN ESTIMATE OF THE AMOUNT OF REVENUE RECEIVED DURING THE PERIOD OF
5 THE AMNESTY PROGRAM PROVIDED FOR HEREIN WHICH WOULD HAVE OTHERWISE BEEN
6 RECEIVED DURING ANOTHER PERIOD; AND

7 (J) AN ESTIMATE OF THE NET REVENUE GENERATED FROM THE AMNESTY PROGRAM.

8 S 4. This act shall take effect on the ninetieth day after it shall
9 have become a law.