

3260--A

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 -- recommitted to the Committee on Consumer Protection in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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.

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

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(E) "PHANTOM-WARE" SHALL MEAN A HIDDEN, PRE-INSTALLED OR INSTALLED AT A LATER TIME PROGRAMMING OPTION EMBEDDED IN THE OPERATING SYSTEM OF A ELECTRONIC CASH REGISTER OR HARD WIRED INTO THE ELECTRONIC CASH REGISTER THAT CAN BE USED TO CREATE A VIRTUAL SECOND TILL AND MAY PRESERVE A DIGITAL RECORD OR MAY ELIMINATE, OR MANIPULATE RECORDS THAT MAY OR MAY NOT BE PRESERVED IN DIGITAL FORMATS TO REPRESENT THE TRUE OR MANIPULATED RECORD OF TRANSACTIONS IN THE ELECTRONIC CASH REGISTER.

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

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

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

2. PROHIBITIONS AND PRESUMPTIONS. (A) FUNCTIONS ALTERING DATA PROHIBITED. NO FUNCTION OF ANY ELECTRONIC CASH REGISTER OR ELECTRONIC COMPONENT THAT IS OR MAY BE INSTALLED IN THE ELECTRONIC CASH REGISTER TO MODIFY, CORRECT, DELETE, CANCEL OR OTHERWISE ALTER DATA WITHOUT PRESERVING THE ORIGINAL DATA AND ITS SUBSEQUENT MODIFICATIONS, CORRECTIONS, DELETIONS, CANCELLATIONS OR ALTERATIONS MAY BE USED.

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

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

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

3. PENALTIES. (A) EVERY PERSON WHO VIOLATES PARAGRAPH (A) OF SUBDIVISION TWO OF THIS SECTION IS GUILTY OF AN OFFENSE AND IS LIABLE TO A FINE OF NO LESS THAN TWO THOUSAND DOLLARS BUT NO MORE THAN TWENTY-FIVE THOUSAND DOLLARS AND, FOR A SECOND OFFENSE WITHIN FIVE YEARS, TO A FINE OF NO LESS THAN TWENTY-FIVE THOUSAND DOLLARS BUT NO MORE THAN ONE HUNDRED

1 THOUSAND DOLLARS AND, FOR A THIRD OR SUBSEQUENT OFFENSE WITHIN TEN
2 YEARS, TO A FINE OF NO LESS THAN ONE HUNDRED THOUSAND DOLLARS BUT NO
3 MORE THAN FIVE HUNDRED THOUSAND DOLLARS.

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

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

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

20 (II) CONSPIRES WITH ANOTHER PERSON TO COMMIT AN OFFENSE UNDER SUBPARA-
21 GRAPH (I) OF THIS PARAGRAPH.

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

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

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

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

42 3. FOR PURPOSES OF THE AMNESTY PROGRAM ESTABLISHED UNDER THIS SECTION,
43 AND SUBJECT TO THE PROVISIONS OF SUBDIVISION TWELVE OF THIS SECTION, AN
44 ELIGIBLE TAXPAYER IS AN INDIVIDUAL, PARTNERSHIP, ESTATE, TRUST, CORPO-
45 RATION, LIMITED LIABILITY COMPANY, JOINT STOCK COMPANY, OR ANY OTHER
46 COMPANY, TRUSTEE, RECEIVER, ASSIGNEE, REFEREE, SOCIETY, ASSOCIATION,
47 BUSINESS OR ANY OTHER PERSON AS DESCRIBED IN THIS CHAPTER, WHO OR WHICH
48 HAS A TAX LIABILITY WITH REGARD TO THE LIABILITY DESCRIBED IN SUBDIVI-
49 SION ONE OF THIS SECTION FOR THE PERIOD OF TIME DESCRIBED IN SUBDIVISION
50 TWO OF THIS SECTION.

51 4. THE AMNESTY PROGRAM ESTABLISHED BY THIS SECTION SHALL PROVIDE, THAT
52 UPON APPLICATION FOR A WAIVER OF TAX, INCLUDING APPLICABLE RETURNS,
53 WHICH APPLICATION AND RETURNS SHALL BE IN SUCH FORM AND SUBMITTED IN
54 SUCH MANNER AS PRESCRIBED BY THE COMMISSIONER, BY AN ELIGIBLE TAXPAYER,
55 AND UPON PAYMENT IN SUCH FORM AND IN SUCH MANNER AS PRESCRIBED BY SUCH
56 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 FIFTEEN, 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 OF THE LAST DAY OF THE PRESCRIBED AMNESTY PERIOD, OR THE DATE PRESCRIBED THEREFOR ON A BILL ISSUED BY THE COMMISSIONER.

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

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

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

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

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

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

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

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

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

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

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

(G) THE AMOUNT PAID BY THE DEPARTMENT FOR SERVICES AND EXPENSES 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.