

STATE OF NEW YORK

7244

2019-2020 Regular Sessions

IN ASSEMBLY

April 18, 2019

Introduced by M. of A. STIRPE -- read once and referred to the Committee on Local Governments

AN ACT to amend the general municipal law, in relation to prohibiting compensation for service of auditing relating to any tax on a contingency basis

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The general municipal law is amended by adding a new
2 section 39-a to read as follows:

3 § 39-a. Prohibition on contingent compensation. Notwithstanding any
4 inconsistent provision of law, a municipal corporation shall not compen-
5 sate any person or entity in whole or in part on a contingent fee basis
6 or on any other basis related to the amount of tax, interest, or penalty
7 assessed against or collected for the service of auditing a return or
8 report filed pursuant to, or in compliance with, any law.

9 § 2. This act shall take effect immediately.

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

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