

STATE OF NEW YORK

6739

2021-2022 Regular Sessions

IN ASSEMBLY

March 29, 2021

Introduced by M. of A. HAWLEY, J. M. GIGLIO, PALMESANO, SALKA -- Multi-Sponsored by -- M. of A. THIELE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to prohibiting the New York state department of taxation and finance from charging vendors any fees to collect NYS sales tax; and to repeal section 1 of part LL-1 of chapter 57 of the laws of 2008, relating to directing the commissioner of taxation and finance to institute a re-registration program

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

1 Section 1. Section 1 of part LL-1 of chapter 57 of the laws of 2008,
2 relating to directing the commissioner of taxation and finance to insti-
3 tute a re-registration program is REPEALED.

4 § 2. Paragraph 5 of subdivision (a) of section 1134 of the tax law, as
5 amended by chapter 2 of the laws of 1995, is amended to read as follows:

6 (5) If the commissioner considers it necessary for the proper adminis-
7 tration of the sales and use taxes and prepaid taxes imposed by this
8 article and pursuant to the authority of article twenty-nine of this
9 chapter, it may require every person under this section or section
10 twelve hundred fifty-three of this chapter who holds a certificate of
11 authority to file a new certificate of registration, without charge, and
12 in such form and at such time as the commissioner may prescribe and to
13 surrender such certificate of authority. The commissioner may require
14 such filing and such surrender not more often than once every three
15 years. Upon the filing of such certificate of registration and the
16 surrender of such certificate of authority, the commissioner shall
17 issue, within such time as the commissioner may prescribe, a new certifi-
18 cate of authority, without charge, to each registrant and a duplicate
19 thereof for each additional place of business of such registrant.

20 § 3. 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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