

STATE OF NEW YORK

9461

IN ASSEMBLY

March 7, 2022

Introduced by M. of A. PAULIN -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to coordinating extensions of time to file state taxes to any extensions of time to file federal taxes

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

1 Section 1. The opening paragraph of paragraph a of subdivision twenty-eight of section 171 of the tax law, as added by chapter 8 of the laws of 1998, is amended to read as follows:

2 ~~[In the case of a taxpayer who is determined for federal tax purposes~~
3 ~~under the provisions of section seven thousand five hundred eight-A of~~
4 ~~the internal revenue code to be affected by a presidentially declared~~
5 ~~disaster, or who is determined under regulations promulgated by the~~
6 ~~commissioner to be affected by a presidentially declared disaster or by~~
7 ~~a disaster emergency declared by the governor, have authority to provide~~
8 ~~that a period of up to ninety days may be disregarded]~~ Unless otherwise
9 determined by the commissioner in his or her discretion, the commissioner shall automatically extend a corresponding grant of New York state
10 tax postponement relief to New York taxpayers to whom a federal grant of
11 tax postponement relief has already been extended for any reason by the
12 Internal Revenue Service via its published notice in determining under
13 the tax law, or under a law enacted pursuant to the authority of the tax
14 law or former article 2-E of the general city law where administered by
15 the commissioner, in respect of any tax liability (including any interest, penalty, additional amount, or addition to the tax) of such taxpayer:
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17 § 2. This act shall take effect immediately and shall apply to tax
18 filings due on or after October 15, 2021.
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EXPLANATION--Matter in italics (underscored) is new; matter in brackets ~~[-]~~ is old law to be omitted.

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