

STATE OF NEW YORK

9711

IN SENATE

May 22, 2024

Introduced by Sen. KRUEGER -- (at request of the Department of Environmental Conservation) -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to authorizing the department of taxation and finance to disclose certain information to the department of environmental conservation or the New York state energy research and development authority for the purpose of implementing the New York state climate leadership and community protection act

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

1 Section 1. Subdivision (a) of section 314 of the tax law, as amended
2 by chapter 190 of the laws of 1990, is amended to read as follows:

3 (a) General.--Except in accordance with proper judicial order or as
4 otherwise provided by law, it shall be unlawful for any tax commission-
5 er, any officer or employee of the department of taxation and finance,
6 or any person who, pursuant to this section, is permitted to inspect any
7 return, or to whom any information contained in any return is furnished,
8 or any person engaged or retained by such department on an independent
9 contract basis, or any person who in any manner may acquire knowledge of
10 the contents of a return filed pursuant to this article, to divulge or
11 make known in any manner the amount of income or gross receipts or any
12 particulars set forth or disclosed in any return under this article. The
13 officers charged with the custody of such returns shall not be required
14 to produce any of them or evidence of anything contained in them in any
15 action or proceeding in any court, except on behalf of the state or the
16 commissioner of taxation and finance in an action or proceeding under
17 the provisions of this chapter or in any other action or proceeding
18 involving the collection of a tax due under this chapter to which the
19 state or the commissioner is a party or a claimant, or on behalf of any
20 party to any action or proceeding under the provisions of this article
21 when the returns or facts shown thereby are directly involved in such
22 action or proceeding, in any of which events the court may require the
23 production of, and may admit in evidence, so much of said returns or of
24 the facts shown thereby as are pertinent to the action or proceeding and

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

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no more. The commissioner may, nevertheless, publish a copy or a summary of any determination or decision rendered after the formal hearing provided for in this chapter. Nothing herein shall be construed to prohibit the delivery to a petroleum business or its duly authorized representative of a copy of any return filed by it, nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the disclosure of data other than taxpayer identity information from a return or returns of one or more petroleum businesses to the department of environmental conservation or the New York state energy research and development authority for the purpose of implementing the New York state climate leadership and community protection act pursuant to chapter one hundred six of the laws of two thousand nineteen, or the publication of delinquent lists showing the names of petroleum businesses who have failed to pay their taxes at the time and in the manner provided by section three hundred eight of this article together with any relevant information which in the opinion of the commissioner may assist in the collection of such delinquent taxes; or the inspection by the attorney general or other legal representatives of the state of the return of any petroleum business which shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding under this chapter has been recommended by the commissioner or the attorney general or has been instituted; or the inspection of the returns of any petroleum business by the comptroller or duly designated officer or employee of the state department of audit and control, for purposes of the audit of a refund of any tax paid by such petroleum business under this article. Provided, further, nothing herein shall be construed to prohibit the disclosure of taxpayer identity information, including name, mailing address and taxpayer identifying number (social security account number, or such other number as has been assigned by the secretary of the United States treasury or ~~his~~ their delegate, or by the commissioner of taxation and finance), with respect to persons who are registered as residual petroleum product or aviation fuel businesses under this article or as distributors of motor fuel or diesel motor fuel or kero-jet fuel only for the purpose of article twelve-A of this chapter or this article, whose registration as a residual petroleum product business or as such distributor has been cancelled or suspended pursuant to this article or such article twelve-A or whose application for registration as a residual petroleum product business or as such distributor has been refused pursuant to this article or such article twelve-A. In addition, the commissioner may disclose the fact that a person is not registered as a residual petroleum business under this article or as a distributor of motor fuel, diesel motor fuel or kero-jet fuel only under article twelve-A of this chapter. Information disclosed pursuant to this subdivision shall not, by itself, be construed as proof of compliance or noncompliance with the provisions of this chapter.

§ 2. This act shall take effect immediately.