

# STATE OF NEW YORK

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463--A

2025-2026 Regular Sessions

## IN ASSEMBLY

(Prefiled)

January 8, 2025

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Introduced by M. of A. PAULIN, TAYLOR, McDONALD -- read once and referred to the Committee on Governmental Operations -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the public officers law and the executive law, in relation to the annual statement of financial disclosure and the posting of financial disclosure filings for candidates for statewide elected office or candidates for a member of the legislature

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

1 Section 1. Paragraph (k) of subdivision 2 of section 73-a of the  
2 public officers law, as amended by section 7 of part QQ of chapter 56 of  
3 the laws of 2022, is amended to read as follows:  
4 (k) The commission on ethics and lobbying in government shall post for  
5 at least five years beginning for filings made on January first, two  
6 thousand thirteen the annual statement of financial disclosure and any  
7 amendments filed by each person subject to the reporting requirements of  
8 this subdivision who is an elected official, candidate for statewide  
9 elected office or candidate for a member of the legislature, on its  
10 website for public review within thirty days of its receipt of such  
11 statement or within ten days of its receipt of such amendment that  
12 reflects any corrections of deficiencies identified by the commission or  
13 by the reporting individual after the reporting individual's initial  
14 filing. Except upon an individual determination by the commission that  
15 certain information may be deleted from a reporting individual's annual  
16 statement of financial disclosure, none of the information in the state-  
17 ment posted on the commission's website shall be otherwise deleted.  
18 § 2. Paragraph (b) of subdivision 13 of section 94 of the executive  
19 law, as added by section 2 of part QQ of chapter 56 of the laws of 2022,  
20 is amended to read as follows:

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

LBD02129-05-5

1 (b) The commission shall post on its website the following documents:  
 2 (i) the information set forth in an annual statement of financial  
 3 disclosure filed pursuant to section seventy-three-a of the public offi-  
 4 cers law except information deleted pursuant to paragraph (g) of subdi-  
 5 vision nine of this section of statewide elected officials and members  
 6 of the legislature, and candidates for statewide elected office and  
 7 members of the legislature;

8 (ii) notices of delinquency sent under subdivision nine of this  
 9 section;

10 (iii) notices of civil assessments imposed under this section which  
 11 shall include a description of the nature of the alleged wrongdoing, the  
 12 procedural history of the complaint, the findings and determinations  
 13 made by the commission, and any sanction imposed;

14 (iv) the terms of any settlement or compromise of a complaint or  
 15 referral which includes a fine, penalty or other remedy;

16 (v) those required to be held or maintained publicly available pursu-  
 17 ant to article one-A of the legislative law; and

18 (vi) reports issued by the commission pursuant to this section.

19 § 3. Paragraph (f) of subdivision 1 of section 73-a of the public  
 20 officers law, as amended by section 5 of part A of chapter 399 of the  
 21 laws of 2011, is amended to read as follows:

22 (f) The term "relative" shall mean such individual's spouse, domestic  
 23 partner, child, stepchild, stepparent, or any person who is a direct  
 24 descendant of the grandparents of the reporting individual or of the  
 25 reporting individual's spouse.

26 § 4. Paragraph 8 of subdivision 3 of section 73-a of the public offi-  
 27 cers law, as amended by section 18, subparagraphs (b), (b-2), and (c) as  
 28 separately amended by section 8 of part QQ of chapter 56 of the laws of  
 29 2012, is amended to read as follows:

30 8. (a) If the reporting individual practices law, is licensed by the  
 31 department of state as a real estate broker or agent or practices a  
 32 profession licensed by the department of education, or works as a member  
 33 or employee of a firm required to register pursuant to section one-e of  
 34 the legislative law as a lobbyist, describe the services rendered for  
 35 which compensation was paid including a general description of the prin-  
 36 cipal subject areas of matters undertaken by such individual and princi-  
 37 pal duties performed. Specifically state whether the reporting individ-  
 38 ual provides services directly to clients. Additionally, if such an  
 39 individual practices with a firm or corporation and is a partner or  
 40 shareholder of the firm or corporation, give a general description of  
 41 principal subject areas of matters undertaken by such firm or corpo-  
 42 ration.

43 \_\_\_\_\_  
 44 \_\_\_\_\_  
 45 \_\_\_\_\_  
 46 \_\_\_\_\_  
 47 \_\_\_\_\_

48 (b) [~~APPLICABLE ONLY TO NEW CLIENTS OR CUSTOMERS FOR WHOM SERVICES ARE~~  
 49 ~~PROVIDED ON OR AFTER JULY FIRST, TWO THOUSAND TWELVE AND BEFORE DECEMBER~~  
 50 ~~THIRTY FIRST, TWO THOUSAND FIFTEEN, OR FOR NEW MATTERS FOR EXISTING~~  
 51 ~~CLIENTS OR CUSTOMERS WITH RESPECT TO THOSE SERVICES THAT ARE PROVIDED ON~~  
 52 ~~OR AFTER JULY FIRST, TWO THOUSAND TWELVE AND BEFORE DECEMBER~~  
 53 ~~THIRTY FIRST, TWO THOUSAND FIFTEEN.~~]

~~If the reporting individual personally provides services to any person or entity, or works as a member or employee of a partnership or corporation that provides such services (referred to hereinafter as a "firm"), then identify each client or customer to whom the reporting individual personally provided services, or who was referred to the firm by the reporting individual, and from whom the reporting individual or his or her firm earned fees in excess of \$10,000 during the reporting period for such services rendered in direct connection with:~~

~~(i) A contract in an amount totaling \$50,000 or more from the state or any state agency for services, materials, or property;~~

~~(ii) A grant of \$25,000 or more from the state or any state agency during the reporting period;~~

~~(iii) A grant obtained through a legislative initiative during the reporting period; or~~

~~(iv) A case, proceeding, application or other matter that is not a ministerial matter before a state agency during the reporting period.~~

~~For purposes of this question, "referred to the firm" shall mean: having intentionally and knowingly taken a specific act or series of acts to intentionally procure for the reporting individual's firm or knowingly solicit or direct to the reporting individual's firm in whole or substantial part, a person or entity that becomes a client of that firm for the purposes of representation for a matter as defined in subparagraphs (i) through (iv) of this paragraph, as the result of such procurement, solicitation or direction of the reporting individual. A reporting individual need not disclose activities performed while lawfully acting pursuant to paragraphs (c), (d), (e) and (f) of subdivision seven of section seventy three of this article.~~

~~The disclosure requirement in this question shall not require disclosure of clients or customers receiving medical or dental services, mental health services, residential real estate brokering services, or insurance brokering services from the reporting individual or his or her firm. The reporting individual need not identify any client to whom he or she or his or her firm provided legal representation with respect to investigation or prosecution by law enforcement authorities, bankruptcy, or domestic relations matters. With respect to clients represented in other matters, where disclosure of a client's identity is likely to cause harm, the reporting individual shall request an exemption from the commission on ethics and lobbying in government pursuant to section ninety-four of the executive law, provided, however, that a reporting individual who first enters public office after July first, two thousand twelve, need not report clients or customers with respect to matters for which the reporting individual or his or her firm was retained prior to entering public office.~~

<del>Client</del>	<del>Nature of Services Provided</del>

~~(b-1) APPLICABLE ONLY TO NEW CLIENTS OR CUSTOMERS FOR WHOM SERVICES ARE PROVIDED ON OR AFTER DECEMBER THIRTY FIRST, TWO THOUSAND FIFTEEN, OR FOR NEW MATTERS FOR EXISTING CLIENTS OR CUSTOMERS WITH RESPECT TO THOSE SERVICES THAT ARE PROVIDED ON OR AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND FIFTEEN] (FOR PURPOSES OF THIS QUESTION, "SERVICES" SHALL MEAN CONSULTATION, REPRESENTATION, ADVICE OR OTHER SERVICES):~~

1 If the reporting individual receives income from employment reportable  
 2 in question 8(a) and personally provides services to any person or enti-  
 3 ty, or works as a member or employee of a partnership or corporation  
 4 that provides such services (referred to hereinafter as a "firm"), the  
 5 reporting individual shall identify each client or customer to whom the  
 6 reporting individual personally provided services, or who was referred  
 7 to the firm by the reporting individual, and from whom the reporting  
 8 individual or [~~his or her~~] **their** firm earned fees in excess of \$10,000  
 9 during the reporting period in direct connection with:

- 10 (i) A contract in an amount totaling \$10,000 or more from the state or
- 11 any state agency for services, materials, or property;
- 12 (ii) A grant of \$10,000 or more from the state or any state agency
- 13 during the reporting period;
- 14 (iii) A grant obtained through a legislative initiative during the
- 15 reporting period; or
- 16 (iv) A case, proceeding, application or other matter that is not a
- 17 ministerial matter before a state agency during the reporting period.

18 For such services rendered by the reporting individual directly to  
 19 each such client, describe each matter that was the subject of such  
 20 representation, the services actually provided and the payment received.  
 21 For payments received from clients referred to the firm by the reporting  
 22 individual, if the reporting individual directly received a referral fee  
 23 or fees for such referral, identify the client and the payment so  
 24 received.

25 For purposes of this question, "referred to the firm" shall mean:  
 26 having intentionally and knowingly taken a specific act or series of  
 27 acts to intentionally procure for the reporting individual's firm or  
 28 having knowingly solicited or directed to the reporting individual's  
 29 firm in whole or substantial part, a person or entity that becomes a  
 30 client of that firm for the purposes of representation for a matter as  
 31 defined in clauses (i) through (iv) of this subparagraph, as the result  
 32 of such procurement, solicitation or direction of the reporting individ-  
 33 ual. A reporting individual need not disclose activities performed while  
 34 lawfully acting in [~~his or her~~] **their** capacity as provided in paragraphs  
 35 (c), (d), (e) and (f) of subdivision seven of section seventy-three of  
 36 this article.

37 Client	Matter	Nature of Services Provided	Category of Amount (in Table I)
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39			
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45 [~~(b-2) APPLICABLE ONLY TO NEW CLIENTS OR CUSTOMERS FOR WHOM SERVICES~~  
 46 ~~ARE PROVIDED ON OR AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND FIFTEEN, OR~~  
 47 ~~FOR NEW MATTERS FOR EXISTING CLIENTS OR CUSTOMERS WITH RESPECT TO THOSE~~  
 48 ~~SERVICES THAT ARE PROVIDED ON OR AFTER DECEMBER THIRTY-FIRST, TWO THOU-~~  
 49 ~~SAND FIFTEEN] (b-1) (FOR PURPOSES OF THIS QUESTION, "SERVICES" SHALL~~  
 50 MEAN CONSULTATION, REPRESENTATION, ADVICE OR OTHER SERVICES):

- 51 (i) With respect to reporting individuals who receive ten thousand
- 52 dollars or more from employment or activity reportable under question
- 53 8(a), for each client or customer NOT otherwise disclosed or exempted in
- 54 question 8 or 13, disclose the name of each client or customer known to

1 the reporting individual to whom the reporting individual provided  
2 services: (A) who paid the reporting individual in excess of five thou-  
3 sand dollars for such services; or (B) who had been billed with the  
4 knowledge of the reporting individual in excess of five thousand dollars  
5 by the firm or other entity named in question 8(a) for the reporting  
6 individual's services.

7 Client	Services	Category of Amount
	8 Actually Provided	(in Table I)

9 FOLLOWING IS AN ILLUSTRATIVE, NON-EXCLUSIVE LIST OF EXAMPLES OF  
10 DESCRIPTIONS OF "SERVICES ACTUALLY PROVIDED":

- 11 \* REVIEWED DOCUMENTS AND CORRESPONDENCE;
- 12 \* REPRESENTED CLIENT (IDENTIFY CLIENT BY NAME) IN LEGAL PROCEEDING;
- 13 \* PROVIDED LEGAL ADVICE ON CLIENT MATTER (IDENTIFY CLIENT BY NAME);
- 14 \* CONSULTED WITH CLIENT OR CONSULTED WITH LAW PARTNERS/ASSOCIATES/MEMBERS
- 15 OF FIRM ON CLIENT MATTER (IDENTIFY CLIENT BY NAME);
- 16 \* PREPARED CERTIFIED FINANCIAL STATEMENT FOR CLIENT (IDENTIFY CLIENT BY
- 17 NAME);
- 18 \* REFERRED INDIVIDUAL OR ENTITY (IDENTIFY CLIENT BY NAME) FOR
- 19 REPRESENTATION OR CONSULTATION;
- 20 \* COMMERCIAL BROKERING SERVICES (IDENTIFY CUSTOMER BY NAME);
- 21 \* PREPARED CERTIFIED ARCHITECTURAL OR ENGINEERING
- 22 RENDERINGS FOR CLIENT (IDENTIFY CUSTOMER BY NAME);
- 23 \* COURT APPOINTED GUARDIAN OR EVALUATOR (IDENTIFY COURT NOT CLIENT).

24 (ii) With respect to reporting individuals who disclosed in question  
25 8(a) that the reporting individual did not provide services to a client  
26 but provided services to a firm or business, identify the category of  
27 amount received for providing such services and describe the services  
28 rendered.

29 Services Actually Provided	Category of Amount (Table I)

30 A reporting individual need not disclose activities performed while  
31 lawfully acting in [~~his or her~~ **their**] capacity as provided in paragraphs  
32 (c), (d), (e) and (f) of subdivision seven of section seventy-three of  
33 this article.

34 The disclosure requirement in [~~questions (b-1) and (b-2)~~ **question (b-1)**]  
35 shall not require disclosing clients or customers receiving medical,  
36 pharmaceutical or dental services, mental health services, or residen-  
37 tial real estate brokering services from the reporting individual or  
38 [~~his or her~~ **their**] firm or if federal law prohibits or limits disclo-  
39 sure. The reporting individual need not identify any client to whom [~~he~~  
40 ~~or she~~ **they** or [~~his or her~~ **their**] firm provided legal representation  
41 with respect to investigation or prosecution by law enforcement authori-  
42 ties, bankruptcy, family court, estate planning, or domestic relations  
43 matters, nor shall the reporting individual identify individuals repres-  
44 ented pursuant to an insurance policy but the reporting individual shall  
45 in such circumstances only report the entity that provides compensation  
46 to the reporting individual; with respect to matters in which the  
47 client's name is required by law to be kept confidential (such as

1 matters governed by the family court act) or in matters in which the  
2 reporting individual represents or provides services to minors, the  
3 client's name may be replaced with initials. To the extent that the  
4 reporting individual, or [~~his or her~~] their firm, provided legal repre-  
5 sentation with respect to an initial public offering, and professional  
6 disciplinary rules, federal law or regulations restrict the disclosure  
7 of information relating to such work, the reporting individual shall (i)  
8 disclose the identity of the client and the services provided relating  
9 to the initial public offering to the office of court administration,  
10 who will maintain such information confidentially in a locked box; and  
11 (ii) include in [~~his or her~~] their response to [~~questions (b-1) and~~  
12 ~~(b-2)~~] question (b-1) that pursuant to this paragraph, a disclosure to  
13 the office of court administration has been made. Upon such time that  
14 the disclosure of information maintained in the locked box is no longer  
15 restricted by professional disciplinary rules, federal law or regu-  
16 lation, the reporting individual shall disclose such information in an  
17 amended disclosure statement in response to the disclosure requirements  
18 in [~~questions (b-1) and (b-2)~~] question (b-1). The office of court  
19 administration shall develop and maintain a secure portal through which  
20 information submitted to it pursuant to this paragraph can be safely and  
21 confidentially stored. With respect to clients represented in other  
22 matters not otherwise exempt, the reporting individual may request an  
23 exemption to publicly disclosing the name of that client from the  
24 commission on ethics and lobbying in government pursuant to section  
25 ninety-four of the executive law, or from the office of court adminis-  
26 tration. In such application, the reporting individual shall state the  
27 following: "My client is not currently receiving my services or seeking  
28 my services in connection with:

29 (i) A proposed bill or resolution in the senate or assembly during the  
30 reporting period;  
31 (ii) A contract in an amount totaling \$10,000 or more from the state  
32 or any state agency for services, materials, or property;  
33 (iii) A grant of \$10,000 or more from the state or any state agency  
34 during the reporting period;  
35 (iv) A grant obtained through a legislative initiative during the  
36 reporting period; or  
37 (v) A case, proceeding, application or other matter that is not a  
38 ministerial matter before a state agency during the reporting period."

39 In reviewing the request for an exemption, the commission on ethics  
40 and lobbying in government or the office of court administration may  
41 consult with bar or other professional associations and the legislative  
42 ethics commission for individuals subject to its jurisdiction and may  
43 consider the rules of professional conduct. In making its determination,  
44 the commission on ethics and lobbying in government or the office of  
45 court administration shall conduct its own inquiry and shall consider  
46 factors including, but not limited to: (i) the nature and the size of  
47 the client; (ii) whether the client has any business before the state;  
48 and if so, how significant the business is; and whether the client has  
49 any particularized interest in pending legislation and if so how signif-  
50 icant the interest is; (iii) whether disclosure may reveal trade  
51 secrets; (iv) whether disclosure could reasonably result in retaliation  
52 against the client; (v) whether disclosure may cause undue harm to the  
53 client; (vi) whether disclosure may result in undue harm to the attor-  
54 ney-client relationship; and (vii) whether disclosure may result in an  
55 unnecessary invasion of privacy to the client.

1 The commission on ethics and lobbying in government or, as the case  
2 may be, the office of court administration shall promptly make a final  
3 determination in response to such request, which shall include an expla-  
4 nation for its determination. The office of court administration shall  
5 issue its final determination within three days of receiving the  
6 request. Notwithstanding any other provision of law or any professional  
7 disciplinary rule to the contrary, the disclosure of the identity of any  
8 client or customer in response to this question shall not constitute  
9 professional misconduct or a ground for disciplinary action of any kind,  
10 or form the basis for any civil or criminal cause of action or proceed-  
11 ing. A reporting individual who first enters public office after January  
12 first, two thousand sixteen, need not report clients or customers with  
13 respect to matters for which the reporting individual or ~~[his or her]~~  
14 their firm was retained prior to entering public office.

15 (c) ~~[APPLICABLE ONLY TO NEW CLIENTS OR CUSTOMERS FOR WHOM SERVICES ARE  
16 PROVIDED ON OR AFTER DECEMBER THIRTY FIRST, TWO THOUSAND FIFTEEN, OR FOR  
17 NEW MATTERS FOR EXISTING CLIENTS OR CUSTOMERS WITH RESPECT TO THOSE  
18 SERVICES THAT ARE PROVIDED ON OR AFTER DECEMBER THIRTY FIRST, TWO THOU-  
19 SAND FIFTEEN.]~~

20 If the reporting individual receives income of ten thousand dollars or  
21 greater from any employment or activity reportable under question 8(a),  
22 identify each registered lobbyist who has directly referred to such  
23 individual a client who was successfully referred to the reporting indi-  
24 vidual's business and from whom the reporting individual or firm  
25 received a fee for services in excess of five thousand dollars. Report  
26 only those referrals that were made to a reporting individual by direct  
27 communication from a person known to such reporting individual to be a  
28 registered lobbyist at the time the referral is made. With respect to  
29 each such referral, the reporting individual shall identify the client,  
30 the registered lobbyist who has made the referral, the category of value  
31 of the compensation received and a general description of the type of  
32 matter so referred. A reporting individual need not disclose activities  
33 performed while lawfully acting pursuant to paragraphs (c), (d), (e) and  
34 (f) of subdivision seven of section seventy-three of this article. The  
35 disclosure requirements in this question shall not require disclosing  
36 clients or customers receiving medical, pharmaceutical or dental  
37 services, mental health services, or residential real estate brokering  
38 services from the reporting individual or ~~[his or her]~~ their firm or if  
39 federal law prohibits or limits disclosure. The reporting individual  
40 need not identify any client to whom ~~[he or she]~~ they or ~~[his or her]~~  
41 their firm provided legal representation with respect to investigation  
42 or prosecution by law enforcement authorities, bankruptcy, family court,  
43 estate planning, or domestic relations matters, nor shall the reporting  
44 individual identify individuals represented pursuant to an insurance  
45 policy but the reporting individual shall in such circumstances only  
46 report the entity that provides compensation to the reporting individ-  
47 ual; with respect to matters in which the client's name is required by  
48 law to be kept confidential (such as matters governed by the family  
49 court act) or in matters in which the reporting individual represents or  
50 provides services to minors, the client's name may be replaced with  
51 initials. To the extent that the reporting individual, or ~~[his or her]~~  
52 their firm, provided legal representation with respect to an initial  
53 public offering, and federal law or regulations restricts the disclosure  
54 of information relating to such work, the reporting individual shall (i)  
55 disclose the identity of the client and the services provided relating  
56 to the initial public offering to the office of court administration,

1 who will maintain such information confidentially in a locked box; and  
2 (ii) include in [~~his or her~~ **their**] response a statement that pursuant to  
3 this paragraph, a disclosure to the office of court administration has  
4 been made. Upon such time that the disclosure of information maintained  
5 in the locked box is no longer restricted by federal law or regulation,  
6 the reporting individual shall disclose such information in an amended  
7 disclosure statement in response to the disclosure requirements of this  
8 paragraph. The office of court administration shall develop and main-  
9 tain a secure portal through which information submitted to it pursuant  
10 to this paragraph can be safely and confidentially stored. With respect  
11 to clients represented in other matters not otherwise exempt, the  
12 reporting individual may request an exemption to publicly disclosing the  
13 name of that client from the commission on ethics and lobbying in  
14 government pursuant to section ninety-four of the executive law, or from  
15 the office of court administration. In such application, the reporting  
16 individual shall state the following: "My client is not currently  
17 receiving my services or seeking my services in connection with:

18 (i) A proposed bill or resolution in the senate or assembly during the  
19 reporting period;

20 (ii) A contract in an amount totaling \$10,000 or more from the state  
21 or any state agency for services, materials, or property;

22 (iii) A grant of \$10,000 or more from the state or any state agency  
23 during the reporting period;

24 (iv) A grant obtained through a legislative initiative during the  
25 reporting period; or

26 (v) A case, proceeding, application or other matter that is not a  
27 ministerial matter before a state agency during the reporting period."

28 In reviewing the request for an exemption, the commission on ethics  
29 and lobbying in government or the office of court administration may  
30 consult with bar or other professional associations and the legislative  
31 ethics commission for individuals subject to its jurisdiction and may  
32 consider the rules of professional conduct. In making its determination,  
33 the commission on ethics and lobbying in government or the office of  
34 court administration shall conduct its own inquiry and shall consider  
35 factors including, but not limited to: (i) the nature and the size of  
36 the client; (ii) whether the client has any business before the state;  
37 and if so, how significant the business is; and whether the client has  
38 any particularized interest in pending legislation and if so how signif-  
39 icant the interest is; (iii) whether disclosure may reveal trade  
40 secrets; (iv) whether disclosure could reasonably result in retaliation  
41 against the client; (v) whether disclosure may cause undue harm to the  
42 client; (vi) whether disclosure may result in undue harm to the attor-  
43 ney-client relationship; and (vii) whether disclosure may result in an  
44 unnecessary invasion of privacy to the client.

45 The commission on ethics and lobbying in government or, as the case  
46 may be, the office of court administration shall promptly make a final  
47 determination in response to such request, which shall include an expla-  
48 nation for its determination. The office of court administration shall  
49 issue its final determination within three days of receiving the  
50 request. Notwithstanding any other provision of law or any professional  
51 disciplinary rule to the contrary, the disclosure of the identity of any  
52 client or customer in response to this question shall not constitute  
53 professional misconduct or a ground for disciplinary action of any kind,  
54 or form the basis for any civil or criminal cause of action or proceed-  
55 ing. A reporting individual who first enters public office after Decem-  
56 ber thirty-first, two thousand fifteen, need not report clients or

1 customers with respect to matters for which the reporting individual or  
2 [~~his or her~~] **their** firm was retained prior to entering public office.

3	Client	Name of Lobbyist	Description	Category of Amount
4			of Matter	(in Table 1)

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10 (d) List the name, principal address and general description or the  
11 nature of the business activity of any entity in which the reporting  
12 individual or such individual's spouse or domestic partner had an  
13 investment in excess of \$1,000 excluding investments in securities and  
14 interests in real property.

15 § 5. Subparagraph (c) of paragraph 16-a of subdivision 3 of section  
16 73-a of the public officers law, as added by chapter 591 of the laws of  
17 2023, is amended to read as follows:

18 (c) "Distributed ledger or blockchain technology" shall mean a ledger  
19 or database that stores shared state by maintaining it across a multi-  
20 plicity of devices belonging to different entities and securing it  
21 through a combination of cryptographic and consensus protocols, where  
22 the shared state serves to authenticate, record, share, and/or synchro-  
23 nize transactions involving digital assets or virtual currencies.

24		Category of	
25			Market Value
26			as of the close
27			of the taxable
28			year last
29			occurring
30			prior to
31	Self/	[ <del>Type of</del>	<del>the filing of</del>
32	<del>Spouse or</del>	<del>Digital Asset</del> ]	this statement
33	Domestic	<b>Name</b>	(In Table II)
34	Partner		

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36			
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40 § 6. This act shall take effect on the first of January next succeed-  
41 ing the date on which it shall have become a law.