STATE OF NEW YORK

8829

IN SENATE

January 8, 2026

Introduced by Sen. LIU -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law, in relation to procedures for the use of an electronic signature on documents submitted to the New York state department of taxation and finance; to amend a chapter of the laws of 2025 amending the tax law relating to authorizing the use of an electronic signature by a person granted a power of attorney by a taxpayer with respect to documents submitted to the New York state department of taxation and finance and the New York city department of finance, as proposed in legislative bills numbers S. 52 and A. 249, in relation to the effectiveness thereof; and to repeal certain provisions of the tax law relating thereto

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

Section 1. Subdivision 2 of section 171-k of the tax law, as added by a chapter of the laws of 2025 amending the tax law relating to authorizing the use of an electronic signature by a person granted a power of attorney by a taxpayer with respect to documents submitted to the New York state department of taxation and finance and the New York city department of finance, as proposed in legislative bills numbers S. 52 and A. 249, is REPEALED.

§ 2. Section 171-k of the tax law is amended by adding two new subdivisions 2 and 3 to read as follows:

(2) The commissioner shall develop procedures for the use or acceptance of signatures in digital or other electronic form on any declaration, statement, or other document utilized by the department. Such electronic signature procedures shall conform, to the extent practicable, with electronic signature procedures that are used by the federal internal revenue service.

(3) Any person authorized pursuant to a valid power of attorney form administered by the department or the New York city department of finance to act on behalf of a taxpayer, may electronically sign any declaration, statement, or other document required to be signed by such department or departments pursuant to and consistent with the electronic

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

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signature procedures set forth in this section. The use of such an electronic signature shall have the same validity and effect as the use of a signature affixed by hand.

§ 3. Section 2 of a chapter of the laws of 2025 amending the tax law relating to authorizing the use of an electronic signature by a person granted a power of attorney by a taxpayer with respect to documents submitted to the New York state department of taxation and finance and the New York city department of finance, as proposed in legislative bills numbers S. 52 and A. 249, is amended to read as follows:

§ 2. This act shall take effect [~~on the one hundred twentieth day after it shall have become a law~~] July 1, 2027. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such date.

§ 4. This act shall take effect immediately; provided, however, that sections one and two of this act shall take effect on the same date and in the same manner as a chapter of the laws of 2025 amending the tax law relating to authorizing the use of an electronic signature by a person granted a power of attorney by a taxpayer with respect to documents submitted to the New York state department of taxation and finance and the New York city department of finance, as proposed in legislative bills numbers S. 52 and A. 249, takes effect.