

10357

I N A S S E M B L Y

March 19, 2010

Introduced by M. of A. TEDISCO -- Multi-Sponsored by -- M. of A. CROUCH,  
FITZPATRICK, KOLB, J. MILLER, O'MARA, THIELE -- read once and referred  
to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to granting an automatic exten-  
sion of time for filing a personal income tax return and paying a  
personal income tax when the state budget has not been timely enacted  
into law

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-  
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Section 657 of the tax law is amended by adding a new  
2 subsection (c) to read as follows:  
3 (C) AUTOMATIC EXTENSION FOR LATE APPROVAL OF STATE BUDGET. AN AUTOMAT-  
4 IC EXTENSION OF TIME EQUAL TO A TOTAL CALCULATED BY SUBTRACTING ONE FROM  
5 THE NUMBER OF DAYS AFTER APRIL FIRST AND UPON WHICH THE LAST OF THE  
6 PUBLIC PROTECTION AND GENERAL GOVERNMENT BUDGET BILL, THE EDUCATION,  
7 LABOR AND FAMILY ASSISTANCE BUDGET BILL, HEALTH AND MENTAL HYGIENE BUDG-  
8 ET BILL, THE TRANSPORTATION, ECONOMIC DEVELOPMENT AND ENVIRONMENTAL  
9 CONSERVATION BUDGET BILL, THE LEGISLATIVE AND JUDICIARY BUDGET BILL OR  
10 THE DEBT SERVICE BUDGET BILL HAS BEEN ENACTED INTO LAW SHALL BE DEEMED  
11 GRANTED FOR FILING A TAX RETURN OR PAYING A TAX OTHERWISE REQUIRED ON  
12 APRIL FIFTEENTH. NO PENALTIES OR INTEREST SHALL BE ASSESSED OR IMPOSED  
13 UPON A TAXPAYER DURING SUCH EXTENSION AS HEREIN GRANTED.  
14 S 2. This act shall take effect immediately and shall apply to taxable  
15 years beginning on and after January 1, 2010.

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

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