S T A T E  O F  N E W  Y O R K

7162

2009-2010 Regular Sessions

I N  A S S E M B L Y

March 25, 2009

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

AN ACT to amend the tax law, in relation to granting an automatic extension of time for filing a personal income tax return and paying a personal income tax when a spouse dies within 30 days of the April 15th deadline

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

Section 1. Section 657 of the tax law is amended by adding a new subsection (c) to read as follows:

(C) AUTOMATIC EXTENSION FOR DEATH OF A SPOUSE. AN AUTOMATIC EXTENSION OF NINETY DAYS SHALL BE DEEMED GRANTED FOR FILING A TAX RETURN OR PAYING A TAX OTHERWISE REQUIRED ON APRIL FIFTEENTH FOR INDIVIDUALS WHOSE SPOUSE DIES WITHIN THIRTY DAYS PRIOR TO SUCH DATE. NO PENALTIES OR INTEREST SHALL BE ASSESSED OR IMPOSED UPON A TAXPAYER DURING SUCH EXTENSION AS GRANTED IN THIS SUBSECTION.

S 2. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2008.

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

LBD09250-01-9