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

7162--B

Cal. No. 478

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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- reported from committee, advanced to a third reading, amended and ordered reprinted, retaining its place on the order of third reading

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 or after January 1, 2010.

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

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