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

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I N A S S E M B L Y

April 23, 2010

Introduced by M. of A. FARRELL -- (at request of the Department of Taxation and Finance) -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the confidentiality of personal income tax returns involved in identity theft

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

Section 1. Section 697 of the tax law is amended by adding a new subsection (p) to read as follows:

(P) DISCLOSURE OF RETURNS INVOLVED IN POSSIBLE IDENTITY THEFT.--NOTWITHSTANDING THE PROVISIONS OF SUBSECTION (E) OF THIS SECTION, WHERE THE COMMISSIONER, OR AN AUTHORIZED OFFICER OR EMPLOYEE OF THE DEPARTMENT REASONABLY BELIEVES THAT A FILED RETURN CONTAINS A TAXPAYER'S NAME OR IDENTIFICATION NUMBER, OR THE NAME OR IDENTIFICATION NUMBER OF A DEPENDENT, WITHOUT THE CONSENT OF THE TAXPAYER, THE DEPARTMENT MAY DISCLOSE THE RETURN IN QUESTION TO THE TAXPAYER AND TO FEDERAL, STATE OR LOCAL LAW ENFORCEMENT OFFICIALS. FURTHERMORE, THE DEPARTMENT MAY DISCLOSE TO A TAXPAYER DURING A DEPARTMENTAL INVESTIGATION OF IDENTITY THEFT SUCH INFORMATION REGARDING A RETURN AS IS NECESSARY TO FACILITATE THE INVESTIGATION, IF THE RETURN PURPORTS TO BE THE RETURN OF THE TAXPAYER BY USE OF THE NAME OR IDENTIFICATION NUMBER OF THE TAXPAYER OR IF THE RETURN CLAIMS AS A DEPENDENT AN INDIVIDUAL CLAIMED AS A DEPENDENT BY THE TAXPAYER.

S 2. This act shall take effect immediately.

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

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