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

6283

2011-2012 Regular Sessions

I N A S S E M B L Y

March 11, 2011

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

AN ACT to amend the tax law, in relation to the estate tax; and to repeal certain provisions of the tax law and the administrative code of the city of New York relating to such estate tax

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

Section 1. Article 26 of the tax law is REPEALED.

S 2. Section 1825 of the tax law, as amended by section 2 of part E of chapter 25 of the laws of 2009, is amended to read as follows:

S 1825. Violation of secrecy provisions of the tax law.--Any person who violates the provisions of subdivision (b) of section twenty-one AS ADDED BY SECTION SIX HUNDRED EIGHTY-SIX OF THE LAWS OF TWO THOUSAND THREE, subdivision one of section two hundred two, subdivision eight of section two hundred eleven, subdivision (a) of section three hundred fourteen, subdivision one or two of section four hundred thirty-seven, section four hundred eighty-seven, subdivision one or two of section five hundred fourteen, subsection (e) of section six hundred ninety-seven, [subsection (a) of section nine hundred ninety-four,] subdivision (a) of section eleven hundred forty-six, section twelve hundred eighty-seven, subdivision (a) of section fourteen hundred eighteen, subsection (a) of section fourteen hundred sixty-seven, subdivision (a) of section fifteen hundred eighteen, subdivision (a) of section fifteen hundred fifty-five of this chapter, and subdivision (e) of section 11-1797 of the administrative code of the city of New York shall be guilty of a misdemeanor.

S 3. Subdivision (r) of section 11-1712 of the administrative code of the city of New York is REPEALED.

S 4. Article 26-B of the tax law is REPEALED.

S 5. This act shall take effect immediately.

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

LBD09526-01-1