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I N A S S E M B L Y

March 16, 2012

Introduced by M. of A. GLICK, SWEENEY, MOYA, JAFFEE, BROOK-KRASNY,
CASTRO, MAISEL, BENEDETTO -- Multi-Sponsored by -- M. of A. BARRON,
COOK, DUPREY, GIBSON, MAGEE, MARKEY, McENENY, MILLMAN, MONTESANO,
MURRAY, REILLY, ROBERTS -- read once and referred to the Committee on
Ways and Means

AN ACT to amend the tax law, in relation to violations of secrecy
provisions of the tax law

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

1 Section 1. Section 1825 of the tax law, as amended by section 2 of
2 part E of chapter 25 of the laws of 2009, is amended to read as follows:
3 S 1825. Violation of secrecy provisions of the tax law.--] (A) Any
4 person who violates the provisions of subdivision (b) of section twen-
5 ty-one, subdivision one of section two hundred two, subdivision eight of
6 section two hundred eleven, subdivision (a) of section three hundred
7 fourteen, subdivision one or two of section four hundred thirty-seven,
8 section four hundred eighty-seven, subdivision one or two of section
9 five hundred fourteen, [subsection (e) of section six hundred ninety-
10 seven,] subsection (a) of section nine hundred ninety-four, subdivision
11 (a) of section eleven hundred forty-six, section twelve hundred eighty-
12 seven, subdivision (a) of section fourteen hundred eighteen, subsection
13 (a) of section fourteen hundred sixty-seven, subdivision (a) of section
14 fifteen hundred eighteen, subdivision (a) of section fifteen hundred
15 fifty-five of this chapter, and subdivision (e) of section 11-1797 of
16 the administrative code of the city of New York shall be guilty of a
17 misdemeanor.
18 (B) ANY PERSON WHO VIOLATES THE PROVISIONS OF SUBSECTION (E) OF
19 SECTION SIX HUNDRED NINETY-SEVEN OF THIS CHAPTER SHALL BE GUILTY OF A
20 CLASS E FELONY.
21 S 2. This act shall take effect on the ninetieth day after it shall
22 have become a law.

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

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