

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

2072

2011-2012 Regular Sessions

I N S E N A T E

January 18, 2011

Introduced by Sen. KRUGER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to payment of personal income tax by credit card

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

1 Section 1. Subsection (a) of section 692 of the tax law, as added by
2 chapter 1011 of the laws of 1962, is amended to read as follows:
3 (a) Collection procedures.--The taxes imposed by this article shall be
4 collected by the [tax commission] COMMISSIONER, and [it] THE COMMISSION-
5 ER may establish the mode or time for the collection of any amount due
6 [it] under this article if not otherwise specified. The [tax commis-
7 sion] COMMISSIONER shall, upon request, give a receipt for any sum
8 collected under this article. The [tax commission] COMMISSIONER may
9 authorize banks or trust companies which are depositaries or financial
10 agents of the state to receive and give a receipt for any tax imposed
11 under this article in such manner, at such times, and under such condi-
12 tions as the [tax commission] COMMISSIONER may prescribe; and the [tax
13 commission] COMMISSIONER shall prescribe the manner, times and condi-
14 tions under which the receipt of such tax by such banks and trust compa-
15 nies is to be treated as payment of such tax to the [tax commission]
16 COMMISSIONER. THE COMMISSIONER SHALL, FURTHER, ON OR BEFORE SEPTEMBER
17 FIRST, TWO THOUSAND ELEVEN, ESTABLISH SUCH REGULATIONS AND PROCEDURES AS
18 MAY BE NECESSARY TO AUTHORIZE THE PAYMENT OF TAXES IMPOSED UNDER THIS
19 ARTICLE BY MEANS OF CREDIT CARD, AND SHALL PRESCRIBE THE MANNER AND
20 CONDITIONS APPROPRIATE TO SUCH MODE OF PAYMENT.
21 S 2. This act shall take effect immediately and shall apply to returns
22 filed for income earned in taxable years commencing on and after January
23 1, 2011.

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

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