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

2317

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 authorizing the operation of a toll-free hotline for the public to use to relay information concerning the failure to collect sales and compensating use taxes

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

Section 1. Section 1817 of the tax law is amended by adding a new subdivision (o) to read as follows:

(O) (1) THE COMMISSIONER SHALL ESTABLISH AND OPERATE A TOLL-FREE TWENTY-FOUR HOUR HOTLINE FOR THE PUBLIC TO USE TO RELAY INFORMATION CONCERNING THE FAILURE OF ANY PERSON TO COLLECT THE TAX IMPOSED UNDER ARTICLE TWENTY-EIGHT OF THIS CHAPTER. TO ENSURE THE CONFIDENTIALITY OF THE IDENTITY OF THE PERSON REPORTING THE FAILURE TO COLLECT SUCH TAX, EVERY SUCH REPORT UPON RECEIPT THEREOF SHALL BE ASSIGNED A CASE NUMBER. ALL COMMUNICATION RELATING TO SUCH REPORT SHALL BE REFERENCED SOLELY ACCORDING TO SUCH NUMBER.

(2) THE COMMISSIONER SHALL PAY TO SUCH INFORMANT A REWARD OF TEN PERCENT OF THE TAX COLLECTED AND FINE LEVIED AGAINST ANY PERSON FAILING TO COLLECT THE TAX IMPOSED BY ARTICLE TWENTY-EIGHT OF THIS CHAPTER AS A RESULT OF SUCH INFORMATION.

S 2. This act shall take effect on the one hundred twentieth day after it shall have become a law except that any rules or regulations necessary for the timely implementation of this act on its effective date may be promulgated before such date.

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

LBD07042-01-1