

5776

2011-2012 Regular Sessions

I N S E N A T E

June 15, 2011

Introduced by Sen. GOLDEN -- (at request of the Attorney General) --
read twice and ordered printed, and when printed to be committed to
the Committee on Rules

AN ACT to amend the criminal procedure law, in relation to the prosecution of separate offenses based upon the same criminal act

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

1 Section 1. Subdivision 2 of section 40.20 of the criminal procedure
2 law is amended by adding a new paragraph (i) to read as follows:
3 (I) ONE OF THE OFFENSES CONSISTS OF A VIOLATION OF 18 U.S.C. 371,
4 WHERE THE OBJECT OF THE CONSPIRACY IS TO ATTEMPT IN ANY MANNER TO EVADE
5 OR DEFEAT ANY FEDERAL INCOME TAX OR THE PAYMENT THEREOF, OR A VIOLATION
6 OF 26 U.S.C. 7201, 26 U.S.C. 7202, 26 U.S.C. 7203, 26 U.S.C. 7204, 26
7 U.S.C. 7205, 26 U.S.C. 7206 OR 26 U.S.C. 7212(A), WHERE THE PURPOSE IS
8 TO EVADE OR DEFEAT ANY FEDERAL INCOME TAX OR THE PAYMENT THEREOF, AND
9 THE OTHER OFFENSE IS COMMITTED FOR THE PURPOSE OF EVADING OR DEFEATING
10 ANY NEW YORK STATE OR NEW YORK CITY INCOME TAXES AND IS DEFINED IN ARTICLE ONE HUNDRED FIFTY-FIVE OF THE PENAL LAW, ARTICLE ONE HUNDRED SEVENTY
11 OF THE PENAL LAW, ARTICLE ONE HUNDRED SEVENTY-FIVE OF THE PENAL LAW,
12 ARTICLE THIRTY-SEVEN OF THE TAX LAW OR CHAPTER FORTY OF TITLE ELEVEN OF
13 THE ADMINISTRATIVE CODE OF THE CITY OF NEW YORK.
14 S 2. This act shall take effect on the ninetieth day after it shall
15 have become a law and shall only apply to offenses committed on and
16 after such date.
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EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[] is old law to be omitted.

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