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

5426

2011-2012 Regular Sessions

I N A S S E M B L Y

February 18, 2011

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

AN ACT to amend the tax law, in relation to allowing the department of taxation and finance to review and disclose to the department of labor and the workers' compensation board information regarding classification of an individual as an employee

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

Section 1. Subsection (e) of section 697 of the tax law is amended by adding a new paragraph 3-b to read as follows:

(3-B) NOTHING IN THIS SUBSECTION SHALL BE CONSTRUED TO PROHIBIT THE DEPARTMENT, ITS EMPLOYEES OR OFFICERS FROM REVIEWING THE WAGE PAYMENT RECORDS AND CONTRACTS OF ANY PERSON OR ENTITY FOR THE PURPOSE OF DETERMINING THE CLASSIFICATION OF ANY INDIVIDUAL AS AN EMPLOYEE OF SUCH PERSON OR EMPLOYER. ALL INFORMATION DERIVED FROM ANY SUCH REVIEW MAY BE DISCLOSED TO THE DEPARTMENT OF LABOR AND THE WORKERS' COMPENSATION BOARD AND THEIR OFFICERS AND EMPLOYEES IN CONNECTION WITH THEIR LAWFUL DUTIES.

S 2. This act shall take effect immediately.

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

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