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

8247

2011-2012 Regular Sessions

I N A S S E M B L Y

June 8, 2011

Introduced by M. of A. LENTOL -- (at request of the Department of Law) -- read once and referred to the Committee on Codes

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:

Section 1. Subdivision 2 of section 40.20 of the criminal procedure law is amended by adding a new paragraph (i) to read as follows:

(I) ONE OF THE OFFENSES CONSISTS OF A VIOLATION OF 18 U.S.C. 371 AND RELATES TO FEDERAL INCOME TAXES, OR A VIOLATION OF 26 U.S.C. 7201, 26 U.S.C. 7202, 26 U.S.C. 7203, 26 U.S.C. 7204, 26 U.S.C. 7205, 26 U.S.C. 7206 OR 26 U.S.C. 7212(A) AND THE OTHER OFFENSE RELATES TO 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 OF THE PENAL LAW, ARTICLE ONE HUNDRED SEVENTY-FIVE OF THE PENAL LAW, ARTICLE THIRTY-SEVEN OF THE TAX LAW OR CHAPTER FORTY OF TITLE ELEVEN OF THE ADMINISTRATIVE CODE OF THE CITY OF NEW YORK.

S 2. This act shall take effect on the ninetieth day after it shall have become a law.

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

LBD11792-03-1