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

8247--A

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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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, WHERE THE OBJECT OF THE CONSPIRACY IS TO ATTEMPT IN ANY MANNER TO EVADE OR DEFEAT ANY FEDERAL INCOME TAX OR THE PAYMENT THEREOF, 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), WHERE THE PURPOSE IS TO EVADE OR DEFEAT ANY FEDERAL INCOME TAX OR THE PAYMENT THEREOF, AND THE OTHER OFFENSE IS COMMITTED FOR THE PURPOSE OF EVADING OR DEFEATING 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 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 and shall only apply to offenses committed on and after such date.

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

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