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

5534

2013-2014 Regular Sessions

I N A S S E M B L Y

February 28, 2013

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

AN ACT to amend the tax law, in relation to requiring the commissioner of taxation and finance to notify eligible taxpayers of the nursing home assessment credit

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

Section 1. Subsection (hh) of section 606 of the tax law is amended by adding a new paragraph 3 to read as follows:

(3) NOTIFICATION. THE COMMISSIONER SHALL ADOPT SUCH RULES AND REGULATIONS AS HE OR SHE DEEMS NECESSARY TO ALERT TAXPAYERS THAT MAY BE CURRENTLY ELIGIBLE TO RECEIVE THE CREDIT PROVIDED UNDER THIS SUBSECTION AS TO THEIR POTENTIAL ELIGIBILITY. IN MAKING THE DETERMINATION OF WHETHER A TAXPAYER MAY BE ELIGIBLE FOR SUCH CREDIT, THE COMMISSIONER SHALL USE SUCH DATA AS MAY BE APPROPRIATE AND AVAILABLE, INCLUDING, BUT NOT LIMITED TO, DATA AVAILABLE FROM THE UNITED STATES DEPARTMENT OF TREASURY, INTERNAL REVENUE SERVICE AND NEW YORK STATE INCOME TAX RETURNS FOR PRECEDING TAX YEARS.

S 2. This act shall take effect immediately.

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

LBD09182-01-3