

2013-2014 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 9, 2013

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

AN ACT to amend the tax law, in relation to the personal liability of certain persons required to collect state and local sales and compensating use taxes and excise taxes imposed upon motor fuels and petroleum businesses, and disclosures of information concerning certain officers, managers, members and persons with certain ownership interests

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

1 Section 1. Subdivision 5 of section 283 of the tax law, as separately
2 amended by chapters 275 and 276 of the laws of 1986, is amended to read
3 as follows:
4 5. A registration shall not be cancelled or suspended nor shall an
5 application for registration be refused unless the registrant or appli-
6 cant has had an opportunity for a hearing, provided, however, that an
7 application for registration may be denied without a prior hearing.
8 Provided, further, a registration may be cancelled or suspended without
9 a prior hearing, for failure to file a return within ten days of the
10 date prescribed for filing a return under this article or article twen-
11 ty-eight of this chapter with respect to sales and uses of motor fuel,
12 or for nonpayment of any taxes due pursuant to this article or article
13 twenty-eight or twenty-nine of this chapter with respect to sales and
14 uses of motor fuel if the registrant shall have failed to file such
15 return or pay such taxes within ten days after the date the demand
16 therefor is sent by registered or certified mail to the address of the
17 distributor given in his application for registration, or an address
18 substituted therefor as provided in this subdivision. A registration may
19 be cancelled or suspended prior to a hearing for the failure to continue
20 to maintain in full force and effect at all times the required bond or

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

LBD03119-01-3

1 other security filed with the [tax commission] COMMISSIONER. Provided,
2 however, if a surety bond is cancelled prior to expiration, the [tax
3 commission] COMMISSIONER, after considering all the relevant circum-
4 stances, may make such other arrangements and require the filing of such
5 other bond or other security as [it] THE COMMISSIONER deems appropriate.
6 Provided, further, a registration may be cancelled or suspended prior to
7 a hearing for the transfer of such registration without the prior writ-
8 ten approval of the [state tax commission] COMMISSIONER. A distributor
9 shall immediately inform the department, in [writing] THE MANNER
10 PRESCRIBED BY THE COMMISSIONER, of any change in its address and, if the
11 distributor is a corporation [or], partnership OR LIMITED LIABILITY
12 COMPANY, the distributor shall immediately inform the department, in
13 [writing] THE MANNER PRESCRIBED BY THE COMMISSIONER, of any change in
14 its officers, directors, MEMBERS, MANAGERS or partners or their resi-
15 dence addresses as shown in its application for registration AND ANY
16 CHANGE IN OWNERSHIP INTEREST OR PROFIT DISTRIBUTION PERCENTAGE CAUSING
17 ANY PERSON TO HAVE, OR NO LONGER HAVE, AN OWNERSHIP INTEREST OF TWENTY
18 PERCENT OR MORE IN SUCH DISTRIBUTOR (MEASURED IN THE AGGREGATE, AND
19 WHETHER DIRECT OR INDIRECT), OR PROFIT DISTRIBUTION PERCENTAGE IF
20 DIFFERENT THAN THE OWNERSHIP PERCENTAGE AND SUCH PROFIT DISTRIBUTION
21 PERCENTAGE IS TWENTY PERCENT OR MORE.

22 S 2. Subdivision 5 of section 283-a of the tax law, as amended by
23 chapter 560 of the laws of 1993, is amended to read as follows:

24 5. A license shall not be cancelled or suspended nor shall an applica-
25 tion for a license be refused unless the licensee or applicant for a
26 license has had an opportunity for a hearing, provided, however, that an
27 application for a license may be denied without a prior hearing.
28 Provided, further, a license may be cancelled or suspended without a
29 prior hearing, for failure to file a return or report within ten days of
30 the date prescribed for filing under this article or for nonpayment of
31 any sums due pursuant to this article or article twenty-eight or twen-
32 ty-nine of this chapter with respect to motor fuel if the licensee shall
33 have failed to file such return or report or pay such sums within ten
34 days after the date the demand therefor is sent by registered or certi-
35 fied mail to the address of the transporter given in his application for
36 a license, or an address substituted therefor as in this subdivision. A
37 license may also be cancelled or suspended prior to a hearing for the
38 failure to continue to maintain in full force and effect at all times
39 the bond or other security filed with the commissioner. Provided, howev-
40 er, if a surety bond is cancelled prior to expiration, the commissioner,
41 after considering all the relevant circumstances, may make such other
42 arrangements and require the filing of such other bond or other security
43 as the commissioner deems appropriate. Provided, further, a license may
44 be cancelled or suspended prior to a hearing for the transfer of such
45 license. A transporter shall immediately inform the department, in
46 [writing] THE MANNER PRESCRIBED BY THE COMMISSIONER, of any change in
47 its address and, if the transporter is a corporation [or], partnership
48 OR LIMITED LIABILITY COMPANY, the transporter shall immediately inform
49 the department, in [writing] THE MANNER PRESCRIBED BY THE COMMISSIONER,
50 of any change in its officers, directors, MANAGERS, MEMBERS or partners
51 or their residence addresses as shown in its application for a license
52 AND ANY CHANGE IN OWNERSHIP INTEREST OR PROFIT DISTRIBUTION PERCENTAGE
53 CAUSING ANY PERSON TO HAVE, OR NO LONGER HAVE, AN OWNERSHIP INTEREST OF
54 TWENTY PERCENT OR MORE IN SUCH TRANSPORTER (MEASURED IN THE AGGREGATE,
55 AND WHETHER DIRECT OR INDIRECT), OR PROFIT DISTRIBUTION PERCENTAGE IF

1 DIFFERENT THAN THE OWNERSHIP PERCENTAGE AND SUCH PROFIT DISTRIBUTION
2 PERCENTAGE IS TWENTY PERCENT OR MORE.

3 S 3. Subdivision 5 of section 283-b of the tax law, as added by chap-
4 ter 276 of the laws of 1986, is amended to read as follows:

5 5. A license shall not be cancelled or suspended nor shall an applica-
6 tion for a license be refused unless the licensee or applicant for a
7 license has had an opportunity for a hearing, provided, however, that an
8 application for a license may be denied without a prior hearing.
9 Provided, further, a license may be cancelled or suspended without a
10 prior hearing, for failure to file a return or report within ten days of
11 the date prescribed for filing under this article or nonpayment of any
12 sums due pursuant to this article or article twenty-eight or twenty-nine
13 of this chapter with respect to motor fuel if the licensee shall have
14 failed to file such return or report or pay taxes within ten days after
15 the date the demand therefor is sent by registered or certified mail to
16 the address of the terminal operator given in his application for a
17 license, or an address substituted therefor as in this subdivision. A
18 license may be cancelled or suspended prior to a hearing for the failure
19 to continue to maintain in full force and effect at all times the
20 required bond or other security filed with the [tax commission] COMMIS-
21 SIONER. Provided, however, if a surety bond is cancelled prior to expi-
22 ration, the [tax commission] COMMISSIONER, after considering all the
23 relevant circumstances, may make such other arrangements and require the
24 filing of such other bond or other security as [it] THE COMMISSIONER
25 deems appropriate. Provided, further, a license may be cancelled or
26 suspended prior to a hearing for the transfer of such license. A termi-
27 nal operator shall immediately inform the department, in [writing] THE
28 MANNER PRESCRIBED BY THE COMMISSIONER, of any change in its address and,
29 if the terminal operator is a corporation [or], partnership OR LIMITED
30 LIABILITY COMPANY, the terminal operator shall immediately inform the
31 department, in [writing] THE MANNER PRESCRIBED BY THE COMMISSIONER, of
32 any change in its officers, directors, MANAGERS, MEMBERS or partners or
33 their residence addresses as shown in its application for a license AND
34 ANY CHANGE IN OWNERSHIP INTEREST OR PROFIT DISTRIBUTION PERCENTAGE CAUS-
35 ING ANY PERSON TO HAVE, OR NO LONGER HAVE, AN OWNERSHIP INTEREST OF
36 TWENTY PERCENT OR MORE IN SUCH TERMINAL OPERATOR (MEASURED IN THE AGGRE-
37 GATE, AND WHETHER DIRECT OR INDIRECT), OR PROFIT DISTRIBUTION PERCENTAGE
38 IF DIFFERENT THAN THE OWNERSHIP PERCENTAGE AND SUCH PROFIT DISTRIBUTION
39 PERCENTAGE IS TWENTY PERCENT OR MORE.

40 S 4. Paragraph (b) of subdivision 1 of section 288 of the tax law, as
41 amended by chapter 44 of the laws of 1985, is amended to read as
42 follows:

43 (b) The [tax commission] COMMISSIONER shall determine the liability
44 for the penalty imposed by subdivision two of section two hundred eight-
45 y-nine-b OF THIS ARTICLE of any officer, director, shareholder or
46 employee of a corporation or of a dissolved corporation, member or
47 employee of a partnership OR A LIMITED LIABILITY COMPANY or employee of
48 an individual proprietorship. The [tax commission] COMMISSIONER shall
49 also determine the amount of such penalty. All of the provisions of this
50 section shall apply to any determination made pursuant to this paragraph
51 and for such purpose the term distributor, as used in subdivisions four,
52 five and six of this section, shall also mean and include such officer,
53 director, shareholder, employee, PARTNER, MANAGER or member as the case
54 may be.

1 S 5. Subdivisions 2 and 3 of section 288 of the tax law, subdivision 2
2 as amended and subdivision 3 as added by chapter 44 of the laws of 1985,
3 are amended to read as follows:

4 2. The [state tax commission] COMMISSIONER may determine the amount of
5 tax due at any time if such distributor (i) has not registered as
6 required by this article, (ii) fails to file a return, (iii) files a
7 willfully false or fraudulent return with intent to evade the tax, or
8 (iv) fails to comply with section two hundred eighty-three of this arti-
9 cle in not informing the department[, in writing,] IN THE MANNER
10 PRESCRIBED BY THE COMMISSIONER of any change in its address and, if a
11 corporation, LIMITED LIABILITY COMPANY or partnership, in not informing
12 the department[, in writing], IN THE MANNER PRESCRIBED BY THE COMMIS-
13 SIONER, of any change in its officers, directors, MANAGERS, MEMBERS or
14 partners or their residence addresses as shown in its application for
15 registration AND ANY CHANGE IN OWNERSHIP INTEREST OR PROFIT DISTRIBUTION
16 PERCENTAGE CAUSING ANY PERSON TO HAVE, OR NO LONGER HAVE, AN OWNERSHIP
17 INTEREST OF TWENTY PERCENT OR MORE IN SUCH DISTRIBUTOR (MEASURED IN THE
18 AGGREGATE, AND WHETHER DIRECT OR INDIRECT), OR PROFIT DISTRIBUTION
19 PERCENTAGE IF DIFFERENT THAN THE OWNERSHIP PERCENTAGE AND SUCH PROFIT
20 DISTRIBUTION PERCENTAGE IS TWENTY PERCENT OR MORE AND WHETHER SUCH
21 PERSON WAS UNDER A DUTY TO ACT FOR SUCH REGISTRANT.

22 3. If a distributor shall inform the department, in [writing] THE
23 MANNER PRESCRIBED BY THE COMMISSIONER, of any change in its address and,
24 if a corporation, LIMITED LIABILITY COMPANY or partnership shall inform
25 the department, in [writing] THE MANNER PRESCRIBED BY THE COMMISSIONER,
26 of any change in its officers, directors, MANAGERS, MEMBERS or partners
27 or their residence addresses as shown in its application for registra-
28 tion, AND ANY CHANGE IN OWNERSHIP INTEREST OR PROFIT DISTRIBUTION
29 PERCENTAGE CAUSING ANY PERSON TO HAVE, OR NO LONGER HAVE, AN OWNERSHIP
30 INTEREST OF TWENTY PERCENT OR MORE IN SUCH DISTRIBUTOR (MEASURED IN THE
31 AGGREGATE, AND WHETHER DIRECT OR INDIRECT), OR PROFIT DISTRIBUTION
32 PERCENTAGE IF DIFFERENT THAN THE OWNERSHIP PERCENTAGE AND SUCH PROFIT
33 DISTRIBUTION PERCENTAGE IS TWENTY PERCENT OR MORE, AND WHETHER SUCH
34 PERSON WAS UNDER A DUTY TO ACT FOR SUCH REGISTRANT, the determination of
35 the amount of tax due may be made at any time within three years after
36 such information is [received] FILED WITH THE DEPARTMENT IN THE MANNER
37 PRESCRIBED BY THE COMMISSIONER.

38 S 6. Subdivision 2 of section 289-b of the tax law, as amended by
39 chapter 276 of the laws of 1986, is amended to read as follows:

40 2. Any officer, director, shareholder or employee of a corporation or
41 of a dissolved corporation, [any] employee of a partnership, MANAGER,
42 MEMBER OR EMPLOYEE OF A LIMITED LIABILITY COMPANY, or [any] employee of
43 an individual proprietorship, who as such officer, director,
44 shareholder, MANAGER, MEMBER or employee is under a duty to act for such
45 corporation, partnership, LIMITED LIABILITY COMPANY or proprietorship in
46 complying with any requirement of this article, and any member of a
47 partnership (BUT NOT INCLUDING A LIMITED PARTNER UNLESS THE LIMITED
48 PARTNER IS ACTIVE IN THE OPERATION OF THE PARTNERSHIP), which fails to
49 pay the taxes imposed by or pursuant to this article, shall, in addition
50 to other penalties provided by law, be liable to a penalty equal to the
51 total amount of the tax not paid, plus penalties and interest computed
52 pursuant to subdivision one of this section as if such person were a
53 distributor. If the [tax commission] COMMISSIONER determines that such
54 failure was due to reasonable cause and not due to willful neglect, [it]
55 THE COMMISSIONER shall remit all or part of such penalty imposed under
56 this subdivision. Such penalty shall be determined, assessed, collected

1 and paid in the same manner as the taxes imposed by this article and
2 shall be disposed of as hereinafter provided with respect to moneys
3 derived from the tax.

4 S 7. Subdivision 1 of section 1131 of the tax law, as amended by chap-
5 ter 576 of the laws of 1994, is amended to read as follows:

6 (1) "Persons required to collect tax" or "person required to collect
7 any tax imposed by this article" shall include: every vendor of tangible
8 personal property or services; every recipient of amusement charges; and
9 every operator of a hotel. Said terms shall also include any officer,
10 director or employee of a corporation or of a dissolved corporation, any
11 employee of a partnership, any employee [or], MEMBER OR manager of a
12 limited liability company, or any employee of an individual proprietor-
13 ship who as such officer, director, employee, MEMBER or manager is under
14 a duty to act for such corporation, partnership, limited liability
15 company or individual proprietorship in complying with any requirement
16 of this article; and any member of a partnership [or limited liability
17 company] (BUT NOT INCLUDING A LIMITED PARTNER UNLESS THE LIMITED PARTNER
18 IS ACTIVE IN THE OPERATION OF THE PARTNERSHIP). Provided, however, that
19 any person who is a vendor solely by reason of clause (D) or (E) of
20 subparagraph (i) of paragraph [(8)] EIGHT of subdivision (b) of section
21 eleven hundred one OF THIS ARTICLE shall not be a "person required to
22 collect any tax imposed by this article" until twenty days after the
23 date by which such person is required to file a certificate of registra-
24 tion pursuant to section eleven hundred thirty-four OF THIS PART.

25 S 8. Section 1136 of the tax law is amended by adding a new subdivi-
26 sion (j) to read as follows:

27 (J) THE COMMISSIONER MAY REQUIRE ANY PERSON REGISTERED OR REQUIRED TO
28 BE REGISTERED WITH THE COMMISSIONER UNDER SECTION ELEVEN HUNDRED THIR-
29 TY-FOUR OF THIS PART TO DISCLOSE, ON A REPORT, RETURN, APPLICATION OR
30 FORM (OR ANY COMBINATION OF THESE), INFORMATION INCLUDING, BUT NOT
31 LIMITED TO, THE FOLLOWING: (1) FOR ANY LEGAL ENTITY OTHER THAN A PUBLIC-
32 LY TRADED CORPORATION, THE NAME OF, AND IDENTIFYING INFORMATION FOR,
33 EVERY PERSON WITH AN OWNERSHIP INTEREST OF TWENTY PERCENT OR MORE (MEAS-
34 URED IN THE AGGREGATE, AND WHETHER DIRECT OR INDIRECT) IN SUCH PERSON
35 REGISTERED OR REQUIRED TO BE REGISTERED, OR PROFIT DISTRIBUTION PERCENT-
36 AGE IF DIFFERENT THAN THE OWNERSHIP PERCENTAGE AND SUCH PROFIT DISTRIB-
37 UTION PERCENTAGE IS TWENTY PERCENT OR MORE; (2) FOR ANY LEGAL ENTITY
38 OTHER THAN A PUBLICLY TRADED CORPORATION, ANY CHANGE IN OWNERSHIP INTER-
39 EST CAUSING ANY PERSON TO HAVE, OR NO LONGER HAVE, AN OWNERSHIP INTEREST
40 OR PROFIT DISTRIBUTION PERCENTAGE OF TWENTY PERCENT OR MORE IN SUCH
41 PERSON REGISTERED OR REQUIRED TO BE REGISTERED, AND THE NAME OF, AND
42 IDENTIFYING INFORMATION FOR, ANY SUCH PERSON HAVING, OR NO LONGER
43 HAVING, SUCH AN OWNERSHIP INTEREST OR PROFIT DISTRIBUTION PERCENTAGE;
44 (3) FOR A CORPORATION, THE NAME OF, AND IDENTIFYING INFORMATION FOR, ANY
45 PRESIDENT, VICE PRESIDENT, CHIEF FINANCIAL OFFICER, CHIEF EXECUTIVE
46 OFFICER AND SECRETARY OR TREASURER OF SUCH CORPORATION; (4) FOR A CORPO-
47 RATION, ANY CHANGE IN ANY OF THE OFFICERS LISTED IN PARAGRAPH THREE OF
48 THIS SUBDIVISION AND THE NAME OF, AND IDENTIFYING INFORMATION FOR, ANY
49 NEW OFFICER WITH ANY SUCH TITLE; (5) FOR A LIMITED LIABILITY COMPANY OR
50 PARTNERSHIP, THE NAME OF, AND IDENTIFYING INFORMATION FOR, ANY PERSON
51 DESIGNATED AS THE TAX MATTERS PARTNER OR PARTNERS OR TREATED AS SUCH
52 UNDER THE UNITED STATES INTERNAL REVENUE CODE OR OTHERWISE DESIGNATED BY
53 THE LIMITED LIABILITY COMPANY OR PARTNERSHIP AS THE INDIVIDUAL OR INDIV-
54 IDUALS RESPONSIBLE FOR TAX ISSUES; (6) FOR A LIMITED LIABILITY COMPANY,
55 THE NAME OF, AND IDENTIFYING INFORMATION FOR, EVERY PERSON DESIGNATED AS
56 A MANAGER OF THE LIMITED LIABILITY COMPANY BY OPERATION OF LAW OR UNDER

1 THE LIMITED LIABILITY COMPANY'S OPERATING AGREEMENT; AND (7) FOR A PART-
2 NERSHIP OR LIMITED LIABILITY COMPANY, ANY CHANGE IN ANY PERSONS REQUIRED
3 TO BE DISCLOSED FOR SUCH PARTNERSHIP OR LIMITED LIABILITY COMPANY PURSU-
4 ANT TO PARAGRAPH FIVE OR SIX OF THIS SUBDIVISION AND THE NAME OF, AND
5 IDENTIFYING INFORMATION FOR, SUCH PERSONS. THE COMMISSIONER SHALL
6 PRESCRIBE THE FORM OF SUCH REPORT, RETURN, APPLICATION OR FORM AND SHALL
7 INDICATE WHEN AND HOW IT IS TO BE FILED. PROVIDED, HOWEVER, THAT SUCH
8 DISCLOSURE SHALL NOT BE REQUIRED TO BE UPDATED MORE FREQUENTLY THAN
9 QUARTERLY AND THE COMMISSIONER SHALL ALLOW ANY PERSON WITH RESPECT TO
10 WHOM SUCH DISCLOSURE IS REQUIRED TO BE MADE TO MAKE THE REQUIRED DISCLO-
11 SURE AT THEIR OWN INITIATIVE.

12 S 9. Subparagraph (B) of paragraph 3 of subdivision (a) of section
13 1138 of the tax law, as amended by chapter 456 of the laws of 1998, is
14 amended to read as follows:

15 (B) The liability, pursuant to subdivision (a) of section eleven
16 hundred thirty-three of this [article] PART, of any officer, director or
17 employee of a corporation or of a dissolved corporation, member or
18 employee of a partnership, MEMBER, MANAGER OR EMPLOYEE OF A LIMITED
19 LIABILITY COMPANY or employee of an individual proprietorship who as
20 such officer, director, employee, MANAGER, or member is under a duty to
21 act for such corporation, partnership, LIMITED LIABILITY COMPANY or
22 individual proprietorship in complying with any requirement of this
23 article for the tax imposed, collected or required to be collected, or
24 for the tax required to be paid or paid over to the [tax commission]
25 COMMISSIONER under this article, and the amount of such tax liability
26 (whether or not a return is filed under this article, whether or not
27 such return when filed is incorrect or insufficient, or where the tax
28 shown to be due on the return filed under this article has not been paid
29 or has not been paid in full) shall be determined by the [tax commis-
30 sion] COMMISSIONER in the manner provided for in paragraphs one and two
31 of this subdivision. Such determination shall be an assessment of the
32 tax and liability for the tax with respect to such person unless such
33 person, within ninety days after the giving of notice of such determi-
34 nation, shall apply to the division of tax appeals for a hearing. If
35 such determination is identical to or arises out of a previously issued
36 determination of tax of the corporation, dissolved corporation, partner-
37 ship, LIMITED LIABILITY COMPANY or individual proprietorship for which
38 such person is under a duty to act, an application filed with the divi-
39 sion of tax appeals on behalf of the corporation, dissolved corporation,
40 partnership, LIMITED LIABILITY COMPANY or individual proprietorship
41 shall be deemed to include any and all subsequently issued personal
42 determinations and a separate application to the division of tax appeals
43 for a hearing shall not be required. The [tax commission] COMMISSIONER
44 may, nevertheless, of [its] THE COMMISSIONER'S own motion, redetermine
45 such determination of tax or liability for tax. Where the [tax commis-
46 sion] COMMISSIONER determines or redetermines that the amount of tax
47 claimed to be due from a vendor of tangible personal property or
48 services, a recipient of amusement charges, or an operator of a hotel is
49 erroneous or excessive in whole or in part, [it] THE COMMISSIONER shall
50 redetermine the amount of tax properly due from any such person as a
51 person required to collect tax with respect to such vendor, recipient,
52 or operator, and if such amount is less than the amount of tax for which
53 such person would have been liable in the absence of such determination
54 or redetermination, [it] THE COMMISSIONER shall reduce such liability
55 accordingly. Furthermore, the [tax commission] COMMISSIONER may, of
56 [its] THE COMMISSIONER'S own motion, abate on behalf of any such person,

1 any part of the tax determined to be erroneous or excessive whether or
2 not such tax had become finally and irrevocably fixed with respect to
3 such person but no claim for abatement may be filed by any such person.
4 The provisions of this paragraph shall not be construed to limit in any
5 manner the powers of the attorney general under subdivision (a) of
6 section eleven hundred forty-one OF THIS PART or the powers of the [tax
7 commission] COMMISSIONER to issue a warrant under subdivision (b) of
8 such section ELEVEN HUNDRED FORTY-ONE against any person whose liability
9 has become finally and irrevocably fixed.

10 S 10. Subdivision (b) of section 1147 of the tax law, as amended by
11 chapter 412 of the laws of 1986, is amended to read as follows:

12 (b) The provisions of the civil practice law and rules or any other
13 law relative to limitations of time for the enforcement of a civil reme-
14 dy shall not apply to any proceeding or action taken by the state or the
15 [tax commission] COMMISSIONER to levy, appraise, assess, determine or
16 enforce the collection of any tax or penalty provided by this article.
17 However, except in the case of a willfully false or fraudulent return
18 with intent to evade the tax no assessment of additional tax shall be
19 made after the expiration of more than three years from the date of the
20 filing of a return; provided, however, that where no return has been
21 filed as provided by law, the tax may be assessed at any time.
22 PROVIDED, FURTHER, THAT AN ASSESSMENT AGAINST ANY PERSON WITH RESPECT TO
23 WHOM A DISCLOSURE WAS REQUIRED TO BE FILED OR MADE PURSUANT TO SUBDIVI-
24 SION (J) OF SECTION ELEVEN HUNDRED THIRTY-SIX OF THIS PART WHO WAS UNDER
25 A DUTY TO ACT FOR A VENDOR, RECIPIENT OF AMUSEMENT CHARGES, OR OPERATOR
26 OF A HOTEL AS DESCRIBED IN SUBPARAGRAPH (B) OF PARAGRAPH THREE OF SUBDI-
27 VISION (A) OF SECTION ELEVEN HUNDRED THIRTY-EIGHT OF THIS PART MAY BE
28 MADE WITHIN SIX YEARS FROM THE LATER OF THE DUE DATE OR THE FILING DATE
29 OF THE QUARTERLY RETURN PERTAINING TO THE TAX LIABILITIES AT ISSUE IF
30 THE REQUIRED DISCLOSURE WAS NOT TIMELY FILED OR MADE. Where a purchaser
31 furnishes a vendor with a false or fraudulent certificate of resale or
32 other exemption certificate or other document with intent to evade the
33 tax, the tax may be assessed against such purchaser at any time. For
34 purposes of this subdivision, a return filed before the last day
35 prescribed by law or regulation for the filing thereof or before the
36 last day of any extension of time for the filing thereof shall be deemed
37 to be filed on such last day. [Notwithstanding any other provision of
38 this article, if the time to assess additional tax would otherwise have
39 expired on or before December nineteenth, nineteen hundred sixty-nine,
40 the time to assess such additional tax is hereby extended to and includ-
41 ing December twentieth, nineteen hundred sixty-nine, except that it may
42 be further extended by a taxpayer's consent in writing as provided in
43 subdivision (c) hereof.]

44 S 11. This act shall take effect on the first day of the quarterly
45 period, as described in subdivision (b) of section 1136 of the tax law,
46 next commencing at least ninety days after the date this act shall have
47 become a law and shall apply to quarterly periods beginning on or after
48 such date.