3442

2013-2014 Regular Sessions

IN ASSEMBLY

January 25, 2013

Introduced by M. of A. GLICK, JAFFEE, SWEENEY, MAISEL -- Multi-Sponsored by -- M. of A. COOK, GIBSON, MAGEE, MARKEY, MILLMAN, MONTESANO -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to violations of secrecy provisions of the tax law

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

Section 1825 of the tax law, as amended by section 2 of part E of chapter 25 of the laws of 2009, is amended to read as follows: S 1825. Violation of secrecy provisions of the tax law.[--] (A) Any violates the provisions of subdivision (b) of section twenperson who ty-one, subdivision one of section two hundred two, subdivision eight of section two hundred eleven, subdivision (a) of section three hundred 7 subdivision one or two of section four hundred thirty-seven, fourteen, 8 section four hundred eighty-seven, subdivision one or two of section five hundred fourteen, [subsection (e) of section six hundred ninety-9 seven,] subsection (a) of section nine hundred ninety-four, 10 subdivision of section eleven hundred forty-six, section twelve hundred eighty-11 seven, subdivision (a) of section fourteen hundred eighteen, 12 13 (a) of section fourteen hundred sixty-seven, subdivision (a) of section fifteen hundred eighteen, subdivision (a) of section fifteen hundred 14 fifty-five of this chapter, and subdivision (e) of section 11-1797 of 15 16 the administrative code of the city of New York shall be guilty 17 misdemeanor.

- 18 (B) ANY PERSON WHO VIOLATES THE PROVISIONS OF SUBSECTION (E) OF 19 SECTION SIX HUNDRED NINETY-SEVEN OF THIS CHAPTER SHALL BE GUILTY OF A 20 CLASS E FELONY.
- 21 S 2. This act shall take effect on the ninetieth day after it shall 22 have become a law.

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

LBD04573-01-3