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

4485

2013-2014 Regular Sessions

I N A S S E M B L Y

February 5, 2013

Introduced by M. of A. MONTESANO -- Multi-Sponsored by -- M. of A. BARCLAY, HAWLEY, OAKS, THIELE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing the offset of debts to the state against obligations of the state

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

Section 1. Section 171 of the tax law is amended by adding a new subdivision twenty-ninth to read as follows:

TWENTY-NINTH. ESTABLISH BY RULES AND REGULATIONS A PROCEDURE WHEREBY ANY PERSON OBLIGATED TO MAKE PAYMENT TO ANY STATE AGENCY, AS DEFINED IN SECTION ONE HUNDRED SEVENTY-ONE-F OF THIS ARTICLE, MAY SET OFF AGAINST SUCH PAYMENT THE AMOUNT OF ANY DEBT OWED BY A STATE AGENCY, AS HEREIN DEFINED, TO SUCH PERSON.

S 2. This act shall take effect on the one hundred eightieth day after it shall have become a law; provided that the commissioner of taxation and finance is authorized to promulgate any and all rules and regulations and take any other measures necessary to implement this act on its effective date on or before such date.

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

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