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

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2013-2014 Regular Sessions

I N S E N A T E

January 17, 2013

Introduced by Sen. ADAMS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to requiring the use of identification numbers for filing tax documents

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

Section 1. The tax law is amended by adding a new section 29-a to read as follows:

S 29-A. ELECTRONIC FILING OF AUTHORIZED TAX DOCUMENTS; IDENTIFICATION NUMBER. 1. ON AND AFTER JANUARY FIRST, TWO THOUSAND FOURTEEN, ANY INDIVIDUAL WHO ELECTRONICALLY FILES AN AUTHORIZED TAX DOCUMENT SHALL, PRIOR TO FILING SUCH DOCUMENT, OBTAIN AN IDENTIFICATION NUMBER TO USE WHEN FILING SUCH DOCUMENT. SUCH IDENTIFICATION NUMBER SHALL BE MADE AVAILABLE AT ALL OFFICES AT WHICH PROFESSIONAL TAX PREPARERS PREPARE TAXES AND FROM THE DEPARTMENT. INDIVIDUALS WHO ELECTRONICALLY FILE AUTHORIZED TAX DOCUMENTS ARE REQUIRED TO RETRIEVE THEIR IDENTIFICATION NUMBER IN PERSON AND SHALL SHOW GOVERNMENT ISSUED IDENTIFICATION TO THE PROFESSIONAL TAX PREPARER TO RECEIVE SUCH NUMBER. IDENTIFICATION NUMBERS SHALL BE PERMANENT AND SHALL BE USED FOR ALL TAX FILINGS. THE INDIVIDUAL NEED ONLY APPEAR ONE TIME TO RECEIVE THEIR IDENTIFICATION NUMBER. THE DEPARTMENT IS HEREBY AUTHORIZED AND DIRECTED TO PROMULGATE RULES AND REGULATIONS NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SECTION, AS WELL AS THE MANNER AND FORM IN WHICH APPLICATION FOR SUCH IDENTIFICATION NUMBERS SHALL BE MADE. FOR PURPOSES OF THIS SECTION, THE TERM "AUTHORIZED TAX DOCUMENT" SHALL HAVE THE SAME MEANING AS SET FORTH IN PARAGRAPH ONE OF SUBDIVISION (A) OF SECTION TWENTY-NINE OF THIS ARTICLE.

S 2. This act shall take effect on the ninetieth day after it shall have become a law; provided, however, that effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date is authorized to be made and completed 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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