

2423

2013-2014 Regular Sessions

I N   S E N A T E

January 17, 2013

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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:

1     Section 1. The tax law is amended by adding a new section 29-a to read  
2     as follows:  
3     S 29-A. ELECTRONIC FILING OF AUTHORIZED TAX DOCUMENTS; IDENTIFICATION  
4     NUMBER. 1. ON AND AFTER JANUARY FIRST, TWO THOUSAND FOURTEEN, ANY INDI-  
5     VIDUAL WHO ELECTRONICALLY FILES AN AUTHORIZED TAX DOCUMENT SHALL, PRIOR  
6     TO FILING SUCH DOCUMENT, OBTAIN AN IDENTIFICATION NUMBER TO USE WHEN  
7     FILING SUCH DOCUMENT. SUCH IDENTIFICATION NUMBER SHALL BE MADE AVAILABLE  
8     AT ALL OFFICES AT WHICH PROFESSIONAL TAX PREPARERS PREPARE TAXES AND  
9     FROM THE DEPARTMENT. INDIVIDUALS WHO ELECTRONICALLY FILE AUTHORIZED TAX  
10    DOCUMENTS ARE REQUIRED TO RETRIEVE THEIR IDENTIFICATION NUMBER IN PERSON  
11    AND SHALL SHOW GOVERNMENT ISSUED IDENTIFICATION TO THE PROFESSIONAL TAX  
12    PREPARER TO RECEIVE SUCH NUMBER. IDENTIFICATION NUMBERS SHALL BE PERMA-  
13    NENT AND SHALL BE USED FOR ALL TAX FILINGS. THE INDIVIDUAL NEED ONLY  
14    APPEAR ONE TIME TO RECEIVE THEIR IDENTIFICATION NUMBER. THE DEPARTMENT  
15    IS HEREBY AUTHORIZED AND DIRECTED TO PROMULGATE RULES AND REGULATIONS  
16    NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SECTION, AS WELL AS THE  
17    MANNER AND FORM IN WHICH APPLICATION FOR SUCH IDENTIFICATION NUMBERS  
18    SHALL BE MADE. FOR PURPOSES OF THIS SECTION, THE TERM "AUTHORIZED TAX  
19    DOCUMENT" SHALL HAVE THE SAME MEANING AS SET FORTH IN PARAGRAPH ONE OF  
20    SUBDIVISION (A) OF SECTION TWENTY-NINE OF THIS ARTICLE.  
21    S 2. This act shall take effect on the ninetieth day after it shall  
22    have become a law; provided, however, that effective immediately, the  
23    addition, amendment and/or repeal of any rule or regulation necessary  
24    for the implementation of this act on its effective date is authorized  
25    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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