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

4612

2013-2014 Regular Sessions

I N S E N A T E

April 15, 2013

Introduced by Sen. GRISANTI -- read twice and ordered printed, and when printed to be committed to the Committee on Consumer Protection

AN ACT to amend the general business law, in relation to notifications required by tax preparers

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

Section 1. Subdivisions (b) and (d) of section 372 of the general business law, subdivision (b) as amended by section 35 of part A of chapter 62 of the laws of 2011 and subdivision (d) as amended by section 6 of part VV of chapter 59 of the laws of 2009, are amended to read as follows:

(b) The department shall, in accordance with regulations promulgated by the commissioner of taxation and finance, produce and make available to taxpayers and tax preparers an informational flier regarding consumers' rights and laws concerning tax preparers to be called a "consumer bill of rights regarding tax preparers". The department shall consult with the department of state, to enhance distribution of fliers to consumers. The flier shall also be made available on the department and the department of state's internet site AND ON THE INTERNET SITE OF ANY TAX PREPARER WHO OFFERS ONLINE INCOME TAX PREPARATIONS AND FILING SERVICES FOR NEW YORK STATE TAXPAYERS, and shall contain information including, but not limited to, the following:

(1) postings required by state and federal laws, such as price posting and posting of qualifications;

(2) explanations of some of the commonly offered services and industry jargon, such as preparation of short and long federal forms, refund, electronic filing, express mail, direct deposit, refund anticipation check, refund anticipation loan, quick, instant, rapid, fast, fee, and interest;

(3) basic information on what a tax preparer is and is not required to do for a consumer, such as the preparer's responsibility to sign a

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

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return, that a tax preparer may not be required to accompany a consumer to an audit but the company may have a voluntary policy to accompany consumers to audits; [and]

(4) INFORMATION REGARDING THE FREE TAX ASSISTANCE PROGRAM; AND

(5) the telephone numbers of the department for information and complaints.

The flier shall be in a form which is easily reproducible by photocopy machine.

(d) A copy of the consumer bill of rights regarding tax preparers shall be provided to individuals or businesses on request to the department, and shall be sent by the department no later than October fifteenth of each year to each tax preparer [who has been found to be in violation of this subdivision or any other provision of this section within the previous calendar year] SUBJECT TO THIS SECTION. Each tax preparer subject to this section shall obtain a current consumer's bill of rights regarding tax preparers from the department and shall reproduce it so that it is clear and legible. As of January first of each year, each tax preparer shall give to each customer, free of charge, a current, legible copy of the consumer's bill of rights regarding tax preparers prior to any discussion with the customer. Each such tax preparer shall also verbally direct the consumer to review the consumer bill of rights regarding tax preparers and shall answer any questions the consumer may have about its contents.

S 2. This act shall take effect immediately.