

2643

2015-2016 Regular Sessions

I N A S S E M B L Y

January 20, 2015

Introduced by M. of A. TEDISCO -- Multi-Sponsored by -- M. of A. CROUCH,  
FITZPATRICK, KOLB, MILLER, THIELE -- read once and referred to the  
Committee on Ways and Means

AN ACT to amend the tax law, in relation to granting an automatic extension of time for filing a personal income tax return and paying a personal income tax when the state budget has not been timely enacted into law

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

1 Section 1. Section 657 of the tax law is amended by adding a new  
2 subsection (d) to read as follows:  
3 (D) AUTOMATIC EXTENSION FOR LATE APPROVAL OF STATE BUDGET. AN AUTOMAT-  
4 IC EXTENSION OF TIME EQUAL TO A TOTAL CALCULATED BY SUBTRACTING ONE FROM  
5 THE NUMBER OF DAYS AFTER APRIL FIRST AND UPON WHICH THE LAST OF THE  
6 PUBLIC PROTECTION AND GENERAL GOVERNMENT BUDGET BILL, THE EDUCATION,  
7 LABOR AND FAMILY ASSISTANCE BUDGET BILL, HEALTH AND MENTAL HYGIENE BUDG-  
8 ET BILL, THE TRANSPORTATION, ECONOMIC DEVELOPMENT AND ENVIRONMENTAL  
9 CONSERVATION BUDGET BILL, THE LEGISLATIVE AND JUDICIARY BUDGET BILL OR  
10 THE DEBT SERVICE BUDGET BILL HAS BEEN ENACTED INTO LAW SHALL BE DEEMED  
11 GRANTED FOR FILING A TAX RETURN OR PAYING A TAX OTHERWISE REQUIRED ON  
12 APRIL FIFTEENTH. NO PENALTIES OR INTEREST SHALL BE ASSESSED OR IMPOSED  
13 UPON A TAXPAYER DURING SUCH EXTENSION AS HEREIN GRANTED.  
14 S 2. This act shall take effect immediately and shall apply to taxable  
15 years beginning on and after January 1, 2016.

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

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