

8674--A

I N   A S S E M B L Y

January 12, 2016

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Introduced by M. of A. MAGNARELLI, ARROYO, STIRPE, COLTON, MOSLEY, CRES-  
PO, GOTTFRIED, HEVESI, SKOUFIS, LAVINE, CANCEL, PAULIN -- Multi-Spon-  
sored by -- M. of A. ABBATE, BRAUNSTEIN, MAGEE, RIVERA, ROBINSON,  
SIMON, THIELE -- read once and referred to the Committee on Ways and  
Means -- committee discharged, bill amended, ordered reprinted as  
amended and recommitted to said committee

AN ACT to amend the tax law, in relation to procedures involving taxpay-  
er interviews

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

1     Section 1. Paragraph 2 of subdivision (b) of section 3006 of the tax  
2 law, as added by chapter 770 of the laws of 1992, is amended to read as  
3 follows:  
4     (2) Right of consultation. If the taxpayer clearly states to an offi-  
5 cer or employee of the division of taxation at any time during the  
6 interview (other than an interview initiated by a subpoena to examine  
7 and inspect witnesses or books, records or other papers) that the  
8 taxpayer wishes to consult with an attorney, certified public account-  
9 ant, ENROLLED AGENT, or any other person permitted to represent the  
10 taxpayer, such officer or employee shall suspend such interview regard-  
11 less of whether the taxpayer may have answered one or more questions.  
12     S 2. This act shall take effect immediately.

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

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