

4992

2015-2016 Regular Sessions

I N S E N A T E

April 28, 2015

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

AN ACT to amend part LL-1 of chapter 57 of the laws of 2008, relating to directing the commissioner of taxation and finance to institute a re-registration program, in relation to prohibiting the New York state department of taxation and finance from charging a vendor re-registration fee; and to amend the tax law, in relation to prohibiting the New York state department of taxation and finance from charging vendors any fees to collect NYS sales tax

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

1 Section 1. Section 1 of part LL-1 of chapter 57 of the laws of 2008,
2 relating to directing the commissioner of taxation and finance to institute a re-registration program, is amended to read as follows:
3 Section 1. The commissioner of taxation and finance is directed to
4 institute a re-registration program pursuant to section 1134 of the tax
5 law, which program should be completed by March 31, 2012. [Notwithstanding any law to the contrary, every certificate of registration
6 filed pursuant to this re-registration program by a person required to
7 file sales and compensating use tax returns for the monthly or quarterly
8 periods described in section 1136 of the tax law must be accompanied by
9 a 50 dollar application fee to constitute a complete application. This
10 fee must be paid and disposed of in the same manner as the taxes imposed
11 by section 1105 of the tax law and may be determined, assessed,
12 collected and enforced in the same manner as the tax imposed by article
13 28 of the tax law. Notwithstanding section 1148 of the tax law, or any
14 other law to the contrary, such commissioner must retain from the application fees collected or received an amount that such commissioner
15 determines is necessary to cover reasonable costs of such commissioner
16 in implementing, administering and enforcing registrations pursuant to
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EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets [] is old law to be omitted.

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1 this section, but no more than the amount of those fees. The provisions
2 of subdivisions (a) and (c) of section 1139 of the tax law apply, except
3 that no interest is allowed or paid on any refund.] A person may be
4 subject to the re-registration program directed by this section even if
5 such person holds a certificate of authority that has not been in effect
6 for a period of at least three years.

7 S 2. Paragraph 5 of subdivision (a) of section 1134 of the tax law, as
8 amended by chapter 2 of the laws of 1995, is amended to read as follows:

9 (5) If the commissioner considers it necessary for the proper adminis-
10 tration of the sales and use taxes and prepaid taxes imposed by this
11 article and pursuant to the authority of article twenty-nine of this
12 chapter, it may require every person under this section or section
13 twelve hundred fifty-three of this chapter who holds a certificate of
14 authority to file a new certificate of registration, WITHOUT CHARGE, AND
15 in such form and at such time as the commissioner may prescribe and to
16 surrender such certificate of authority. The commissioner may require
17 such filing and such surrender not more often than once every three
18 years. Upon the filing of such certificate of registration and the
19 surrender of such certificate of authority, the commissioner shall
20 issue, within such time as the commissioner may prescribe, a new certifi-
21 cate of authority, without charge, to each registrant and a duplicate
22 thereof for each additional place of business of such registrant.

23 S 3. This act shall take effect immediately.