

10674

I N A S S E M B L Y

June 12, 2016

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Gottfried)
-- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to requiring written notice of the collection of a tax levy to be provided by registered or certified mail

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

1 Section 1. Section 3016 of the tax law, as added by chapter 770 of the
2 laws of 1992, is amended to read as follows:
3 S 3016. Notice to person liable to pay tax. Before the commissioner
4 collects any tax by levy, the commissioner shall give prominent written
5 notice BY REGISTERED OR CERTIFIED MAIL to the LAST KNOWN ADDRESS OF THE
6 person liable to pay the same that, in like manner as a judgment credi-
7 tor, the department has certain rights to enforce the warrant by levying
8 upon real and personal property of the taxpayer. Such statement shall be
9 made in clear and concise language readily comprehensible to the average
10 reader and shall be set off from any other text or notice.
11 S 2. This act shall take effect on the first of January next succeed-
12 ing the date upon which it shall have become a law and shall apply to
13 tax years commencing on or after such date.

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

LBD14980-03-6