

3566

2015-2016 Regular Sessions

I N   A S S E M B L Y

January 27, 2015

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Introduced by M. of A. GLICK, JAFFEE -- Multi-Sponsored by -- M. of A.  
COOK, MARKEY -- read once and referred to the Committee on Ways and  
Means

AN ACT to amend the tax law, in relation to violations of secrecy  
provisions of the tax law

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

1     Section 1. Section 1825 of the tax law, as amended by section 89 of  
2     part A of chapter 59 of the laws of 2014, is amended to read as follows:  
3     S 1825. Violation of secrecy provisions of the tax law.--(a) Any  
4     person who violates the provisions of subdivision (b) of section twen-  
5     ty-one, subdivision one of section two hundred two, subdivision eight of  
6     section two hundred eleven, subdivision (a) of section three hundred  
7     fourteen, subdivision one or two of section four hundred thirty-seven,  
8     section four hundred eighty-seven, subdivision one or two of section  
9     five hundred fourteen, [subsection (e) of section six hundred ninety-  
10    seven,] subsection (a) of section nine hundred ninety-four, subdivision  
11    (a) of section eleven hundred forty-six, section twelve hundred eighty-  
12    seven, subdivision (a) of section fourteen hundred eighteen, subdivision  
13    (a) of section fifteen hundred eighteen, subdivision (a) of section  
14    fifteen hundred fifty-five of this chapter, and subdivision (e) of  
15    section 11-1797 of the administrative code of the city of New York shall  
16    be guilty of a misdemeanor.  
17    (B) ANY PERSON WHO VIOLATES THE PROVISIONS OF SUBSECTION (E) OF  
18    SECTION SIX HUNDRED NINETY-SEVEN OF THIS CHAPTER SHALL BE GUILTY OF A  
19    CLASS E FELONY.  
20    S 2. This act shall take effect on the ninetieth day after it shall  
21    have become a law.

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