

8674--A

I N A S S E M B L Y

January 12, 2016

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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