S T A T E O F N E W Y O R K

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I N A S S E M B L Y

January 12, 2016

Introduced by M. of A. MAGNARELLI, ARROYO, STIRPE, COLTON, MOSLEY, CRESPO, GOTTFRIED, HEVESI, SKOUFIS, LAVINE, CANCEL, PAULIN -- Multi-Sponsored 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 taxpayer interviews

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

Section 1. Paragraph 2 of subdivision (b) of section 3006 of the tax law, as added by chapter 770 of the laws of 1992, is amended to read as follows:

(2) Right of consultation. If the taxpayer clearly states to an officer or employee of the division of taxation at any time during the interview (other than an interview initiated by a subpoena to examine and inspect witnesses or books, records or other papers) that the taxpayer wishes to consult with an attorney, certified public accountant, ENROLLED AGENT, or any other person permitted to represent the taxpayer, such officer or employee shall suspend such interview regardless of whether the taxpayer may have answered one or more questions.

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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