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I N   A S S E M B L Y

February 2, 2016

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Introduced by M. of A. ROSENTHAL -- read once and referred to the  
Committee on Ways and Means

AN ACT to amend the tax law, in relation to not extending collection  
period after assessment as a result of hospitalization for members of  
the armed forces, astronauts and victims of certain terrorist attacks

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

1     Section 1. Section 696 of the tax law is amended to add a new  
2     subsection (i) to read as follows:  
3     (I) COLLECTION PERIOD AFTER ASSESSMENT NOT EXTENDED AS A RESULT OF  
4     HOSPITALIZATION. WITH RESPECT TO ANY PERIOD OF CONTINUOUS HOSPITALIZA-  
5     TION DESCRIBED IN SUBSECTION (A) AND THE NEXT ONE HUNDRED EIGHTY DAYS  
6     THEREAFTER, SUBSECTION (A) SHALL NOT APPLY TO THE COLLECTION, BY THE TAX  
7     COMMISSION, BY LEVY OR OTHERWISE OF THE AMOUNT OF ANY LIABILITY PURSUANT  
8     TO SECTION SIX HUNDRED NINETY-TWO OF THIS ARTICLE.  
9     S 2. This act shall take effect immediately and shall apply to taxes  
10    assessed before, on, or after the date of the enactment of this act for  
11    which there is an outstanding tax liability.

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

LBD13612-01-6