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

3956

2015-2016 Regular Sessions

I N S E N A T E

February 24, 2015

Introduced by Sen. DeFRANCISCO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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. Subdivision (c) of section 3006 of the tax law, as added by chapter 770 of the laws of 1992, is amended to read as follows:

(c) Representatives holding power of attorney. Any attorney, certified public accountant, an enrolled agent, or any other person permitted to represent the taxpayer who is not disbarred or suspended from practice and who has a written power of attorney executed by the taxpayer, may be authorized by such taxpayer to represent the taxpayer in any interview described in subdivision (a) of this section. An officer or employee of the division may not require a taxpayer to accompany the representative in the absence of a subpoena to examine and inspect the taxpayer or the taxpayer's books, records or other papers. [Such an officer or employee, with the consent of the immediate supervisor of such officer or employee, may notify the taxpayer directly that such officer or employee believes such representative is responsible for unreasonable delay or hindrance of a division of taxation examination or investigation of the taxpayer.] WITHOUT THE PRIOR CONSENT OF THE TAXPAYER GIVEN DIRECTLY TO THE COMMISSIONER OR THE EXPRESS PERMISSION OF A COURT OF COMPETENT JURISDICTION, THE COMMISSIONER MAY NOT COMMUNICATE OTHER THAN IN WRITING WITH A COPY TO THE HOLDER OF THE POWER OF ATTORNEY, BY TELEPHONE OR IN PERSON, WITH A TAXPAYER IN CONNECTION WITH THE COLLECTION OF ANY UNPAID TAX IF THE COMMISSIONER KNOWS THE TAXPAYER IS REPRESENTED BY ANY PERSON AUTHORIZED TO PRACTICE BEFORE THE INTERNAL REVENUE SERVICE WITH RESPECT TO SUCH UNPAID TAX AND HAS KNOWLEDGE OF, OR CAN READILY ASCERTAIN, SUCH PERSON'S NAME AND ADDRESS, UNLESS SUCH PERSON FAILS TO RESPOND WITHIN A REASONABLE PERIOD OF TIME TO COMMUNICATION FROM THE COMMISSIONER OR UNLESS SUCH PERSON CONSENTS TO DIRECT COMMUNICATION WITH THE TAXPAYER.

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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