

4992

2015-2016 Regular Sessions

I N S E N A T E

April 28, 2015

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

AN ACT to amend part LL-1 of chapter 57 of the laws of 2008, relating to directing the commissioner of taxation and finance to institute a re-registration program, in relation to prohibiting the New York state department of taxation and finance from charging a vendor re-registration fee; and to amend the tax law, in relation to prohibiting the New York state department of taxation and finance from charging vendors any fees to collect NYS sales tax

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

1 Section 1. Section 1 of part LL-1 of chapter 57 of the laws of 2008,  
2 relating to directing the commissioner of taxation and finance to insti-  
3 tute a re-registration program, is amended to read as follows:  
4 Section 1. The commissioner of taxation and finance is directed to  
5 institute a re-registration program pursuant to section 1134 of the tax  
6 law, which program should be completed by March 31, 2012. [Notwith-  
7 standing any law to the contrary, every certificate of registration  
8 filed pursuant to this re-registration program by a person required to  
9 file sales and compensating use tax returns for the monthly or quarterly  
10 periods described in section 1136 of the tax law must be accompanied by  
11 a 50 dollar application fee to constitute a complete application. This  
12 fee must be paid and disposed of in the same manner as the taxes imposed  
13 by section 1105 of the tax law and may be determined, assessed,  
14 collected and enforced in the same manner as the tax imposed by article  
15 28 of the tax law. Notwithstanding section 1148 of the tax law, or any  
16 other law to the contrary, such commissioner must retain from the appli-  
17 cation fees collected or received an amount that such commissioner  
18 determines is necessary to cover reasonable costs of such commissioner  
19 in implementing, administering and enforcing registrations pursuant to

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

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1 this section, but no more than the amount of those fees. The provisions  
2 of subdivisions (a) and (c) of section 1139 of the tax law apply, except  
3 that no interest is allowed or paid on any refund.] A person may be  
4 subject to the re-registration program directed by this section even if  
5 such person holds a certificate of authority that has not been in effect  
6 for a period of at least three years.

7 S 2. Paragraph 5 of subdivision (a) of section 1134 of the tax law, as  
8 amended by chapter 2 of the laws of 1995, is amended to read as follows:

9 (5) If the commissioner considers it necessary for the proper adminis-  
10 tration of the sales and use taxes and prepaid taxes imposed by this  
11 article and pursuant to the authority of article twenty-nine of this  
12 chapter, it may require every person under this section or section  
13 twelve hundred fifty-three of this chapter who holds a certificate of  
14 authority to file a new certificate of registration, WITHOUT CHARGE, AND  
15 in such form and at such time as the commissioner may prescribe and to  
16 surrender such certificate of authority. The commissioner may require  
17 such filing and such surrender not more often than once every three  
18 years. Upon the filing of such certificate of registration and the  
19 surrender of such certificate of authority, the commissioner shall  
20 issue, within such time as the commissioner may prescribe, a new certifi-  
21 cate of authority, without charge, to each registrant and a duplicate  
22 thereof for each additional place of business of such registrant.

23 S 3. This act shall take effect immediately.