

6053

2015-2016 Regular Sessions

I N   S E N A T E

September 23, 2015

---

Introduced by Sen. GALLIVAN -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law, in relation to requiring the commissioner of taxation and finance to notify eligible taxpayers of the nursing home assessment credit

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

1     Section 1. Subsection (hh) of section 606 of the tax law is amended by  
2     adding a new paragraph 3 to read as follows:  
3     (3) NOTIFICATION. THE COMMISSIONER SHALL ADOPT SUCH RULES AND REGU-  
4     LATIONS AS HE OR SHE DEEMS NECESSARY TO ALERT TAXPAYERS THAT MAY BE  
5     CURRENTLY ELIGIBLE TO RECEIVE THE CREDIT PROVIDED UNDER THIS SUBSECTION  
6     AS TO THEIR POTENTIAL ELIGIBILITY. IN MAKING THE DETERMINATION OF WHETH-  
7     ER A TAXPAYER MAY BE ELIGIBLE FOR SUCH CREDIT, THE COMMISSIONER SHALL  
8     USE SUCH DATA AS MAY BE APPROPRIATE AND AVAILABLE, INCLUDING, BUT NOT  
9     LIMITED TO, DATA AVAILABLE FROM THE UNITED STATES DEPARTMENT OF TREAS-  
10    URY, INTERNAL REVENUE SERVICE AND NEW YORK STATE INCOME TAX RETURNS FOR  
11    PRECEDING TAX YEARS.  
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.

LBD11909-01-5