

STATE OF NEW YORK

4507--A

2017-2018 Regular Sessions

IN ASSEMBLY

February 2, 2017

Introduced by M. of A. GOTTFRIED -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to requiring written notice of the collection of a tax levy to be provided by registered or certified mail

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 3016 of the tax law, as added by chapter 770 of the
2 laws of 1992, is amended to read as follows:

3 § 3016. Notice to person liable to pay tax. Before the commissioner
4 collects any tax by levy, the commissioner shall give prominent written
5 notice to the person liable to pay the same that, in like manner as a
6 judgment creditor, the department has certain rights to enforce the
7 warrant by levying upon real and personal property of the taxpayer. Such
8 statement shall be made in clear and concise language readily comprehensible to the average reader and shall be set off from any other text or
9 notice. The commissioner shall provide such notice by registered or
10 certified mail to the person's last known address, unless the commis-
11 sioner cannot ascertain the person's last known address through reason-
12 able diligence.
13

14 § 2. This act shall take effect on the first of January next succeeding
15 the date upon which it shall have become a law and shall apply to
16 tax years commencing on or after such date.

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

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