

# STATE OF NEW YORK

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5742

2017-2018 Regular Sessions

## IN SENATE

April 27, 2017

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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 representatives holding  
power of attorney

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

1 Section 1. Subdivision (c) of section 3006 of the tax law, as added by  
2 chapter 770 of the laws of 1992, is amended to read as follows:

3 (c) Representatives holding power of attorney. Any attorney, certified  
4 public accountant, an enrolled agent, or any other person permitted to  
5 represent the taxpayer who is not disbarred or suspended from practice  
6 and who has a written power of attorney executed by the taxpayer, may be  
7 authorized by such taxpayer to represent the taxpayer in any interview  
8 described in subdivision (a) of this section. An officer or employee of  
9 the division may not require a taxpayer to accompany the representative  
10 in the absence of a subpoena to examine and inspect the taxpayer or the  
11 taxpayer's books, records or other papers. [~~Such an officer or employee,  
12 with the consent of the immediate supervisor of such officer or employ-  
13 ee, may notify the taxpayer directly that such officer or employee  
14 believes such representative is responsible for unreasonable delay or  
15 hindrance of a division of taxation examination or investigation of the  
16 taxpayer.~~] Without the prior consent of the taxpayer given directly to  
17 the commissioner or the express permission of a court of competent  
18 jurisdiction, the commissioner may not communicate with a taxpayer,  
19 other than in writing with a copy to the holder of the taxpayer's prop-  
20 erly filed power of attorney, in connection with the collection of any  
21 unpaid tax if the commissioner knows the taxpayer is represented by such  
22 person with respect to such unpaid tax and has knowledge of, or can  
23 readily ascertain, such person's name and address, unless such person  
24 fails to respond within a reasonable period of time to a communication  
25 from the commissioner or unless such person consents to direct communi-  
26 cation with the taxpayer.

27 § 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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