

# STATE OF NEW YORK

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4507

2017-2018 Regular Sessions

## IN ASSEMBLY

February 2, 2017

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Introduced by M. of A. GOTTFRIED, SEPULVEDA -- read once and referred to the Committee on Ways and Means

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 by registered or certified mail to the last known address of the  
6 person liable to pay the same that, in like manner as a judgment credi-  
7 tor, the department has certain rights to enforce the warrant by levying  
8 upon real and personal property of the taxpayer. Such statement shall be  
9 made in clear and concise language readily comprehensible to the average  
10 reader and shall be set off from any other text or notice.  
11 § 2. This act shall take effect on the first of January next succeed-  
12 ing the date upon which it shall have become a law and shall apply to  
13 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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