

STATE OF NEW YORK

701

2017-2018 Regular Sessions

IN ASSEMBLY

January 9, 2017

Introduced by M. of A. DINOWITZ, GALEF -- Multi-Sponsored by -- M. of A. McDONOUGH, McKEVITT -- read once and referred to the Committee on Cities

AN ACT to amend the administrative code of the city of New York, in relation to authorizing the payment of rewards in connection with the enforcement of the cigarette tax

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

1 Section 1. Section 11-1308 of the administrative code of the city of
2 New York is amended by adding a new subdivision 12 to read as follows:

3 12. In his or her sole discretion, to approve a reward, in a suitable
4 amount, for information that leads to (i) the detection of underpayments
5 of tax or fees required to be paid under this chapter, (ii) the
6 detection of and assessment of penalties on persons violating or
7 conspiring to violate any provision of this chapter, (iii) the detection
8 and conviction under chapter forty of this title of persons guilty of
9 violating or conspiring to violate any provisions of this chapter, (iv)
10 a seizure and forfeiture of cigarettes under section 11-4021 of this
11 title, or (v) a suspension or revocation of a license issued under this
12 chapter. The rewards provided for by this subdivision will be paid from
13 the proceeds of amounts (other than interest) collected in connection
14 with the administration of this chapter and sections 11-4007, 11-4008,
15 11-4009, 11-4012 and 11-4021 of this title by reason of the information
16 provided. For purposes of this subdivision, proceeds of amounts (other
17 than interest) collected in connection with the administration of this
18 chapter and sections 11-4007, 11-4008, 11-4009, 11-4012 and 11-4021 of
19 this title because of the information provided include both additional
20 amounts collected and amounts collected prior to receipt of the informa-
21 tion if the information leads to the denial of a claim for refund that
22 otherwise would have been paid. A "suitable amount" for purposes of this
23 subdivision will depend on the facts and circumstances, but generally
24 will not exceed fifteen percent of the amount (other than interest)
25 collected by reason of the information provided.

26 § 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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