

STATE OF NEW YORK

10343

IN ASSEMBLY

April 29, 2020

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

AN ACT to amend the tax law, in relation to taxpayers affected by a
declared state of emergency

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

1 Section 1. Section 657 of the tax law is amended by adding a new
2 subsection (d) to read as follows:

3 (d) Automatic extension for employees affected by an emergency decla-
4 ration. An automatic extension shall be granted to taxpayers during a
5 disease outbreak related declared emergency. Such extension shall be
6 granted for filing a tax return or paying a tax otherwise required on
7 April fifteenth, two thousand twenty. The length of such extension shall
8 be ninety days from April fifteenth, two thousand twenty. Subsection
9 (b) of this section shall not apply to persons granted an extension
10 pursuant to this subsection. No penalties or interest shall be assessed
11 or imposed upon a taxpayer during an extension granted pursuant to this
12 subsection.

13 § 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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