

STATE OF NEW YORK

1390

2019-2020 Regular Sessions

IN ASSEMBLY

January 15, 2019

Introduced by M. of A. BUCHWALD, FAHY, PAULIN, CRESPO, PERRY, BARRETT, SIMON, ABINANTI, CARROLL, PICHARDO, GOTTFRIED, QUART, RODRIGUEZ, ORTIZ, L. ROSENTHAL, D'URSO, LAVINE, JEAN-PIERRE, JAFFEE, MOSLEY, DE LA ROSA, WOERNER, COLTON, BARNWELL, NIOU, CUSICK, O'DONNELL, LIFTON, ARROYO, STECK, JOYNER, RYAN, SEAWRIGHT, RAIA, GLICK, DINOWITZ, WALLACE, LENTOL, BICHOTTE, TITUS, GALEF, PHEFFER AMATO, VANEL, SIMOTAS, RIVERA, WILLIAMS, BARRON, KIM, WRIGHT, WALKER, RICHARDSON, STIRPE, DAVILA, CAHILL, THIELE, RAMOS, ENGLEBRIGHT, AUBRY, HYNDMAN, CYMBROWITZ, DenDEKKER, ABBATE, BRONSON, GANTT, LUPARDO -- Multi-Sponsored by -- M. of A. EPSTEIN -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to requiring the disclosure of tax returns by statewide elected public officials including the president of the United States

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

1 Section 1. Section 697 of the tax law is amended by adding a new
2 subsection (p) to read as follows:

3 (p) Disclosure of certain elected officials' tax information.--(1)
4 Notwithstanding the provisions of subsection (e) of this section, the
5 commissioner shall post on the department's website:

6 (A) A statement disclosing whether the president of the United States,
7 the vice president of the United States, a United States senator repres-
8 enting New York state or a statewide elected official, as that term is
9 defined in section seventy-three of the public officers law, has filed
10 New York state income tax returns pursuant to this article in any of the
11 immediately preceding five taxable years. With respect to each such
12 return, the commissioner shall include in such statement the following
13 information as reported on the return: (i) New York adjusted gross
14 income, (ii) any standard deduction or itemized deductions claimed on
15 the return, (iii) taxable income, (iv) total New York state taxes due,

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

LBD06198-01-9

1 (v) total New York city and Yonkers taxes, surcharges and metropolitan
2 commuter transportation mobility taxes due, (vi) sales or use taxes,
3 (vii) any payments and refundable credits, (viii) total New York state,
4 New York city and Yonkers taxes withheld, (ix) total estimated tax
5 payments, (x) whether the taxpayer claimed a refund with such return,
6 and if so the amount of such refund, (xi) whether the taxpayer reported
7 any amount owed, and if so the amount owed, (xii) any estimated tax
8 penalty, and (xiii) any other penalties and interest.

9 (B) Copies of all New York state income tax returns filed to the
10 department pursuant to this article by the president of the United
11 States, the vice president of the United States, a United States senator
12 representing New York state or a statewide elected official with respect
13 to each of the immediately preceding five taxable years, provided howev-
14 er that the following information shall be redacted prior to such copies
15 being posted on the department's website: (i) the taxpayer's social
16 security number, (ii) the social security number of the taxpayer's
17 spouse and any individuals claimed as dependents on the return, (iii)
18 any account number reported on the return, (iv) any taxpayer addresses
19 on the return, and (v) any additional information if the commissioner
20 determines that the disclosure of such information will violate federal
21 law.

22 (C) The commissioner shall make the first such postings required by
23 this paragraph no later than thirty days after the effective date of
24 this subsection, and subsequent postings no later than thirty days after
25 the president of the United States, the vice president of the United
26 States, a United States senator representing New York state or a state-
27 wide elected official takes his or her oath of office.

28 (D) Statements and state income tax returns posted on the department's
29 website pursuant to this paragraph shall remain posted until such
30 elected official leaves office.

31 (2) Notwithstanding the provisions of subsection (e) of this section,
32 the commissioner shall, on an annual basis as hereinafter provided, post
33 on the department's website:

34 (A) A statement disclosing whether the president of the United States,
35 the vice president of the United States, a United States senator repres-
36 enting New York state or a statewide elected official, as that term is
37 defined in section seventy-three of the public officers law, has filed
38 New York state income tax returns pursuant to this article on or after
39 the effective date of this subsection. With respect to each such return,
40 the commissioner shall include in such statement the following informa-
41 tion as reported on the return: (i) New York adjusted gross income, (ii)
42 any standard deduction or itemized deductions claimed on the return,
43 (iii) taxable income, (iv) total New York state taxes due, (v) total New
44 York city and Yonkers taxes, surcharges and metropolitan commuter trans-
45 portation mobility taxes due, (vi) sales or use taxes, (vii) any
46 payments and refundable credits, (viii) total New York state, New York
47 city and Yonkers taxes withheld, (ix) total estimated tax payments, (x)
48 whether the taxpayer claimed a refund with such return, and if so the
49 amount of such refund, (xi) whether the taxpayer reported any amount
50 owed, and if so the amount owed, (xii) any estimated tax penalty, and
51 (xiii) any other penalties and interest.

52 (B) Copies of all New York state income tax returns filed to the
53 department pursuant to this article on or after the effective date of
54 this subsection, by the president of the United States, the vice presi-
55 dent of the United States, a United States senator representing New York
56 state or a statewide elected official, provided however that the follow-

ing information shall be redacted prior to such copies being posted on the department's website: (i) the taxpayer's social security number, (ii) the social security number of the taxpayer's spouse and any individuals claimed as dependents on the returns, (iii) any account number reported on the returns, (iv) any taxpayer addresses on the returns, and (v) any additional information if the commissioner determines that the disclosure of such information will violate federal law.

(C) The commissioner shall make the postings required by this paragraph no later than the fifteenth day of the fifth month following the close of the taxable year, provided however that if the president of the United States, the vice president of the United States, a United States senator representing New York or a statewide elected official has obtained an extension for filing a return pursuant to section six hundred fifty-seven of this article, such postings shall occur no later than thirty days after the return is filed with the department.

(D) Statements and returns posted on the department's website pursuant to this paragraph shall remain posted until such elected official leaves office.

(3) If the commissioner redacts any information from a return posted pursuant to this subsection based on a determination that disclosure of such information would violate federal law, the commissioner shall, at the time of posting such redacted return, post on the department's website a description of the type of information that was redacted from the return and a detailed explanation of the commissioner's determination that disclosure of such information would constitute a violation of federal law.

(4) For purposes of this subsection, "state income tax return" shall mean any tax or information return, declaration of estimated tax, or claim for refund required by, or provided for or permitted under, the provisions of this article which is filed with the department or commission by, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.

(5) If any clause, sentence, paragraph or part of this subsection shall be adjudged by any court of competent jurisdiction to be invalid, the judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph or part of this subsection directly involved in the controversy in which the judgment shall have been rendered.

§ 2. This act shall take effect immediately.