

# 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.

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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-

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

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

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

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

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

34 (5) If any clause, sentence, paragraph or part of this subsection  
35 shall be adjudged by any court of competent jurisdiction to be invalid,  
36 the judgment shall not affect, impair or invalidate the remainder there-  
37 of, but shall be confined in its operation to the clause, sentence,  
38 paragraph or part of this subsection directly involved in the controver-  
39 sy in which the judgment shall have been rendered.

40 § 2. This act shall take effect immediately.