STATE OF NEW YORK

4493--A

2019-2020 Regular Sessions

IN ASSEMBLY

February 4, 2019

Introduced by M. of A. FAHY, D'URSO, GRIFFIN -- read once and referred to the Committee on Election Law -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the election law, in relation to requiring the disclosure of tax returns by candidates for president and vice president

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

Section 1. The election law is amended by adding a new section 6-170 to read as follows:

§ 6-170. Disclosure of tax returns by candidates for president and vice president. 1. Notwithstanding any other provision of law to the contrary, the name of a candidate for the office of president or vice president of the United States shall not be printed upon the official ballot for either a primary or general election if such candidate has not complied with the requirements of subdivision two of this section.

2. A candidate for the office of president or vice president of the United States shall, within a reasonable timeframe to be established by regulation of the state board of elections:

(a) file with the state board of elections a copy of such candidate's federal income tax return, as that term is defined in section 6103(b)(1) of the Internal Revenue Code of 1986, for at least the five most recent taxable years for which such a return has been filed with the internal revenue service; and

(b) provide written consent to the commissioners of the state board of elections, in such form as shall be prescribed by the board, for the public disclosure of such returns pursuant to subdivision three of this section.

3. Federal income tax returns filed with the state board of elections by a candidate for the office of president or vice president of the United States pursuant to subdivision two of this section shall be made

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

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publicly available on the website of the board no later than seven days after such federal income tax returns have been received by the board, subject to such redaction as may be warranted pursuant to subdivision four of this section.

4. Prior to making any federal income tax return filed pursuant to subdivision two of this section publicly available, the state board of elections shall redact the social security number, address or telephone number of any individual in such federal income tax return, and shall make any other redactions as the board, in consultation with the commissioner of taxation and finance or his or her delegate, deems appropriate.

§ 2. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

§ 3. This act shall take effect immediately.