

STATE OF NEW YORK

5405

2019-2020 Regular Sessions

IN ASSEMBLY

February 11, 2019

Introduced by M. of A. FALL -- 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 federal government shutdown

The People of the State of New York, represented in Senate and Assembly, 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 a federal government
4 shutdown. An automatic extension shall be granted to any taxpayer who is
5 employed by the federal government and is furloughed as a result of a
6 federal government shutdown. Such extension shall be granted for filing
7 a tax return or paying a tax otherwise required on April fifteenth. The
8 length of such extension shall be sixty days from the date the federal
9 government reopens. Subsection (b) of this section shall not apply to
10 persons granted an extension by this subsection. No penalties or inter-
11 est shall be assessed or imposed upon a taxpayer during such extension
12 as granted herein.

13 § 2. Section 171 of the tax law is amended by adding a new subdivision
14 twenty-ninth to read as follows:

15 Twenty-ninth. (a) Provide for the payment by the department of every
16 refund due to a taxpayer pursuant to subsection (d) of section six
17 hundred fifty-seven of this chapter within thirty days of the receipt by
18 the department of the tax return claiming such refund; provided that, if
19 the department is unable to pay a tax refund because of a discrepancy in
20 the taxpayer's tax return, the department shall, within such thirty day
21 period, provide for written notice to the taxpayer of the specific
22 discrepancy and a date when such discrepancy can be expected to be
23 resolved.

24 (b) Upon the failure to provide a refund or written notice to a
25 taxpayer pursuant to paragraph (a) of this subdivision, the department
26 shall pay the taxpayer interest on the refund owed at a rate of six
27 percent per annum.

28 § 3. 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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