

# STATE OF NEW YORK

7194

2019-2020 Regular Sessions

## IN ASSEMBLY

April 11, 2019

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

AN ACT to amend the tax law and the administrative code of the city of New York, in relation to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances

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 (f-1) to read as follows:

3 (f-1) Cooperation with investigations by certain committees of the  
4 United States Congress.--(1) Notwithstanding the provisions of  
5 subsection (e) of this section, upon written request from the chair-  
6 person of the committee on ways and means of the United States House of  
7 Representatives, the chairperson of the committee on finance of the  
8 United States Senate, or the chairperson of the joint committee on taxa-  
9 tion of the United States Congress, the commissioner may furnish such  
10 committee with any returns or return information filed under this arti-  
11 cle specified in such request.

12 (2) Such permission shall be granted only if the chairperson of the  
13 requesting committee certifies in writing that such returns or return  
14 information have been requested for a specified and legitimate legisla-  
15 tive purpose, the requesting committee has made a written request to the  
16 United States secretary of the treasury for related federal returns or  
17 return information, pursuant to 26 U.S.C. Section 6103(f), and such  
18 returns or return information will be inspected and/or submitted to  
19 another committee, to the United States House of Representatives, or to  
20 the United States Senate in a manner consistent with the requirements  
21 and procedures established in 26 U.S.C. Section 6103(f).

22 § 2. Section 202 of the tax law is amended by adding a new subdivision  
23 6 to read as follows:

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

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6. (a) Notwithstanding the provisions of subdivision one of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner may furnish such committee with any reports or report information filed under this article specified in such request.

(b) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such reports or report information have been requested for a specified and legitimate legislative purpose, the requesting committee has made a written request to the United States secretary of the treasury for related federal reports or report information, pursuant to 26 U.S.C. Section 6103(f), and such reports or report information will be inspected and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate in a manner consistent with the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 3. Section 211 of the tax law is amended by adding a new subdivision 16 to read as follows:

16. (a) Notwithstanding the provisions of subdivision eight of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner may furnish such committee with any reports or report information filed under this article specified in such request.

(b) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such reports or report information have been requested for a specified and legitimate legislative purpose, the requesting committee has made a written request to the United States secretary of the treasury for related federal reports or report information, pursuant to 26 U.S.C. Section 6103(f), and such reports or report information will be inspected and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate in a manner consistent with the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 4. Section 314 of the tax law is amended by adding a new subdivision (g) to read as follows:

(g) Cooperation with investigations by certain committees of the United States Congress.--(1) Notwithstanding the provisions of subdivision (a) of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner may furnish such committee with any returns or return information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or return information have been requested for a specified and legitimate legislative purpose, the requesting committee has made a written request to the United States secretary of the treasury for related federal returns or return information, pursuant to 26 U.S.C. Section 6103(f), and such returns or return information will be inspected and/or submitted to

1 another committee, to the United States House of Representatives, or to  
2 the United States Senate in a manner consistent with the requirements  
3 and procedures established in 26 U.S.C. Section 6103(f).

4 § 5. Section 437 of the tax law is amended by adding a new subdivision  
5 to read as follows:

6 5. (a) Notwithstanding the provisions of subdivision one of this  
7 section, upon written request from the chairperson of the committee on  
8 ways and means of the United States House of Representatives, the chair-  
9 person of the committee on finance of the United States Senate, or the  
10 chairperson of the joint committee on taxation of the United States  
11 Congress, the commissioner may furnish such committee with any returns  
12 or reports or return or report information filed under this article  
13 specified in such request.

14 (b) Such permission shall be granted only if the chairperson of the  
15 requesting committee certifies in writing that such returns or reports  
16 or return or report information have been requested for a specified and  
17 legitimate legislative purpose, the requesting committee has made a  
18 written request to the United States secretary of the treasury for  
19 related federal returns or reports or return or report information,  
20 pursuant to 26 U.S.C. Section 6103(f), and such returns or reports or  
21 return or report information will be inspected and/or submitted to  
22 another committee, to the United States House of Representatives, or to  
23 the United States Senate in a manner consistent with the requirements  
24 and procedures established in 26 U.S.C. Section 6103(f).

25 § 6. Section 514 of the tax law is amended by adding a new subdivision  
26 to read as follows:

27 6. (a) Notwithstanding the provisions of subdivision one of this  
28 section, upon written request from the chairperson of the committee on  
29 ways and means of the United States House of Representatives, the chair-  
30 person of the committee on finance of the United States Senate, or the  
31 chairperson of the joint committee on taxation of the United States  
32 Congress, the commissioner may furnish such committee with any returns  
33 or reports or return or report information filed under this article  
34 specified in such request.

35 (b) Such permission shall be granted only if the chairperson of the  
36 requesting committee certifies in writing that such returns or reports  
37 or return or report information have been requested for a specified and  
38 legitimate legislative purpose, the requesting committee has made a  
39 written request to the United States secretary of the treasury for  
40 related federal returns or reports or return or report information,  
41 pursuant to 26 U.S.C. Section 6103(f), and such returns or reports or  
42 return or report information will be inspected and/or submitted to  
43 another committee, to the United States House of Representatives, or to  
44 the United States Senate in a manner consistent with the requirements  
45 and procedures established in 26 U.S.C. Section 6103(f).

46 § 7. Section 994 of the tax law is amended by adding a new subsection  
47 (b-1) to read as follows:

48 (b-1) Cooperation with investigations by certain committees of the  
49 United States Congress. (1) Notwithstanding the provisions of subsection  
50 (a) of this section, upon written request from the chairperson of the  
51 committee on ways and means of the United States House of Represen-  
52 tatives, the chairperson of the committee on finance of the United  
53 States Senate, or the chairperson of the joint committee on taxation of  
54 the United States Congress, the commissioner may furnish such committee  
55 with any reports or returns or report or return information filed under  
56 this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such reports or returns or report or return information have been requested for a specified and legitimate legislative purpose, the requesting committee has made a written request to the United States secretary of the treasury for related federal reports or returns or report or return information, pursuant to 26 U.S.C. Section 6103(f), and such reports or returns or report or return information will be inspected and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate in a manner consistent with the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 8. Section 1146 of the tax law is amended by adding a new subdivision (h) to read as follows:

(h) (1) Notwithstanding the provisions of subdivision (a) of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner may furnish such committee with any returns or reports or return or report information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or reports or return or report information have been requested for a specified and legitimate legislative purpose, the requesting committee has made a written request to the United States secretary of the treasury for related federal returns or reports or return or report information, pursuant to 26 U.S.C. Section 6103(f), and such returns or reports or return or report information will be inspected and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate in a manner consistent with the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 9. Section 1287 of the tax law is amended by adding a new subdivision (g) to read as follows:

(g) (1) Notwithstanding the provisions of subdivision (a) of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner may furnish such committee with any returns or reports or return or report information filed under this article specified in such request.

(2) Such permission shall be granted only if the chairperson of the requesting committee certifies in writing that such returns or reports or return or report information have been requested for a specified and legitimate legislative purpose, the requesting committee has made a written request to the United States secretary of the treasury for related federal returns or reports or return or report information, pursuant to 26 U.S.C. Section 6103(f), and such returns or reports or return or report information will be inspected and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate in a manner consistent with the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 10. Section 1296 of the tax law is amended by adding a new subdivision (f) to read as follows:

1 (f) (1) Notwithstanding the provisions of subdivision (a) of this  
2 section, upon written request from the chairperson of the committee on  
3 ways and means of the United States House of Representatives, the chair-  
4 person of the committee on finance of the United States Senate, or the  
5 chairperson of the joint committee on taxation of the United States  
6 Congress, the commissioner may furnish such committee with any returns  
7 or reports or return or report information filed under this article  
8 specified in such request.

9 (2) Such permission shall be granted only if the chairperson of the  
10 requesting committee certifies in writing that such returns or reports  
11 or return or report information have been requested for a specified and  
12 legitimate legislative purpose, the requesting committee has made a  
13 written request to the United States secretary of the treasury for  
14 related federal returns or reports or return or report information,  
15 pursuant to 26 U.S.C. Section 6103(f), and such returns or reports or  
16 return or report information will be inspected and/or submitted to  
17 another committee, to the United States House of Representatives, or to  
18 the United States Senate in a manner consistent with the requirements  
19 and procedures established in 26 U.S.C. Section 6103(f).

20 § 11. Section 1299-f of the tax law is amended by adding a new subdivi-  
21 sion (d) to read as follows:

22 (d) (1) Notwithstanding the provisions of subdivision (a) of this  
23 section, upon written request from the chairperson of the committee on  
24 ways and means of the United States House of Representatives, the chair-  
25 person of the committee on finance of the United States Senate, or the  
26 chairperson of the joint committee on taxation of the United States  
27 Congress, the commissioner may furnish such committee with any returns  
28 or reports or return or report information filed under this article  
29 specified in such request.

30 (2) Such permission shall be granted only if the chairperson of the  
31 requesting committee certifies in writing that such returns or reports  
32 or return or report information have been requested for a specified and  
33 legitimate legislative purpose, the requesting committee has made a  
34 written request to the United States secretary of the treasury for  
35 related federal returns or reports or return or report information,  
36 pursuant to 26 U.S.C. Section 6103(f), and such returns or reports or  
37 return or report information will be inspected and/or submitted to  
38 another committee, to the United States House of Representatives, or to  
39 the United States Senate in a manner consistent with the requirements  
40 and procedures established in 26 U.S.C. Section 6103(f).

41 § 12. Section 1418 of the tax law is amended by adding a new subdivi-  
42 sion (i) to read as follows:

43 (i) (1) Notwithstanding the provisions of subdivision (a) of this  
44 section, upon written request from the chairperson of the committee on  
45 ways and means of the United States House of Representatives, the chair-  
46 person of the committee on finance of the United States Senate, or the  
47 chairperson of the joint committee on taxation of the United States  
48 Congress, the commissioner may furnish such committee with any returns  
49 or return information filed under this article specified in such  
50 request.

51 (2) Such permission shall be granted only if the chairperson of the  
52 requesting committee certifies in writing that such returns or return  
53 information have been requested for a specified and legitimate legisla-  
54 tive purpose, the requesting committee has made a written request to the  
55 United States secretary of the treasury for related federal returns or  
56 return information, pursuant to 26 U.S.C. Section 6103(f), and such



1 returns or return information will be inspected and/or submitted to  
2 another committee, to the United States House of Representatives, or to  
3 the United States Senate in a manner consistent with the requirements  
4 and procedures established in 26 U.S.C. Section 6103(f).

5 § 13. Section 1518 of the tax law is amended by adding a new subdivi-  
6 sion (h) to read as follows:

7 (h) (1) Notwithstanding the provisions of subdivision (a) of this  
8 section, upon written request from the chairperson of the committee on  
9 ways and means of the United States House of Representatives, the chair-  
10 person of the committee on finance of the United States Senate, or the  
11 chairperson of the joint committee on taxation of the United States  
12 Congress, the commissioner may furnish such committee with any returns  
13 or return information filed under this article specified in such  
14 request.

15 (2) Such permission shall be granted only if the chairperson of the  
16 requesting committee certifies in writing that such returns or return  
17 information have been requested for a specified and legitimate legisla-  
18 tive purpose, the requesting committee has made a written request to the  
19 United States secretary of the treasury for related federal returns or  
20 return information, pursuant to 26 U.S.C. Section 6103(f), and such  
21 returns or return information will be inspected and/or submitted to  
22 another committee, to the United States House of Representatives, or to  
23 the United States Senate in a manner consistent with the requirements  
24 and procedures established in 26 U.S.C. Section 6103(f).

25 § 14. Section 1555 of the tax law is amended by adding a new subdivi-  
26 sion (f) to read as follows:

27 (f) (1) Notwithstanding the provisions of subdivision (a) of this  
28 section, upon written request from the chairperson of the committee on  
29 ways and means of the United States House of Representatives, the chair-  
30 person of the committee on finance of the United States Senate, or the  
31 chairperson of the joint committee on taxation of the United States  
32 Congress, the commissioner may furnish such committee with any returns  
33 or return information filed under this article specified in such  
34 request.

35 (2) Such permission shall be granted only if the chairperson of the  
36 requesting committee certifies in writing that such returns or return  
37 information have been requested for a specified and legitimate legisla-  
38 tive purpose, the requesting committee has made a written request to the  
39 United States secretary of the treasury for related federal returns or  
40 return information, pursuant to 26 U.S.C. Section 6103(f), and such  
41 returns or return information will be inspected and/or submitted to  
42 another committee, to the United States House of Representatives, or to  
43 the United States Senate in a manner consistent with the requirements  
44 and procedures established in 26 U.S.C. Section 6103(f).

45 § 15. Section 11-1797 of the administrative code of the city of New  
46 York is amended by adding a new subdivision (m) to read as follows:

47 (m) (1) Notwithstanding the provisions of subdivision (e) of this  
48 section, upon written request from the chairperson of the committee on  
49 ways and means of the United States House of Representatives, the chair-  
50 person of the committee on finance of the United States Senate, or the  
51 chairperson of the joint committee on taxation of the United States  
52 Congress, the commissioner of taxation and finance may furnish such  
53 committee with any reports or returns or report or return information  
54 filed under this article specified in such request.

55 (2) Such permission shall be granted only if the chairperson of the  
56 requesting committee certifies in writing that such reports or returns

1 or report or return information have been requested for a specified and  
2 legitimate legislative purpose, the requesting committee has made a  
3 written request to the United States secretary of the treasury for  
4 related federal reports or returns or report or return information,  
5 pursuant to 26 U.S.C. Section 6103(f), and such reports or returns or  
6 report or return information will be inspected and/or submitted to  
7 another committee, to the United States House of Representatives, or to  
8 the United States Senate in a manner consistent with the requirements  
9 and procedures established in 26 U.S.C. Section 6103(f).

10 § 16. This act shall take effect immediately.