

# STATE OF NEW YORK

1157

2019-2020 Regular Sessions

## IN SENATE

January 11, 2019

Introduced by Sens. TEDISCO, ROBACH -- read twice and ordered printed,  
and when printed to be committed to the Committee on Investigations  
and Government Operations

AN ACT to amend the tax law and the administrative code of the city of  
New York, in relation to taxable estates; and to repeal article 26 of  
the tax law relating thereto

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

1 Section 1. Article 26 of the tax law is REPEALED.  
2 § 2. Section 1825 of the tax law, as amended by section 3 of part NNN  
3 of chapter 59 of the laws of 2018, is amended to read as follows:  
4 § 1825. Violation of secrecy provisions of the tax law.--Any person  
5 who violates the provisions of subdivision (b) of section twenty-one,  
6 subdivision one of section two hundred two, subdivision eight of section  
7 two hundred eleven, subdivision (a) of section three hundred fourteen,  
8 subdivision one or two of section four hundred thirty-seven, section  
9 four hundred eighty-seven, subdivision one or two of section five  
10 hundred fourteen, subsection (e) of section six hundred ninety-seven,  
11 [~~subsection (a) of section nine hundred ninety-four,~~] subdivision (a) of  
12 section eleven hundred forty-six, section twelve hundred eighty-seven,  
13 section twelve hundred ninety-six, section twelve hundred ninety-nine-F,  
14 subdivision (a) of section fourteen hundred eighteen, subdivision (a) of  
15 section fifteen hundred eighteen, subdivision (a) of section fifteen  
16 hundred fifty-five of this chapter, and subdivision (e) of section  
17 11-1797 of the administrative code of the city of New York shall be  
18 guilty of a misdemeanor.  
19 § 3. Subdivision (r) of section 11-1712 of the administrative code of  
20 the city of New York, as relettered by section 60 of chapter 639 of the  
21 laws of 1986 and such section as renumbered by section 43 of chapter 639  
22 of the laws of 1986, is amended to read as follows:

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

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1 (r) In the case of a sale or other disposition of property acquired  
2 from a decedent and valued by the executor of the estate of such dece-  
3 dent [~~for the purposes of the tax under article twenty-six of the tax~~  
4 ~~law (i) pursuant to paragraph two of subsection (b) of section nine~~  
5 ~~hundred fifty-four of the tax law, or (ii) pursuant to section nine~~  
6 ~~hundred fifty-four a of the tax law,~~] where such estate was insufficient  
7 to require the filing of a federal estate tax return, the amount neces-  
8 sary to properly reflect the gain or loss from such sale or other dispo-  
9 sition which would have been realized under this chapter, had[~~in the~~  
10 ~~case of clause (i) of this subdivision,~~] a federal estate tax return  
11 been filed similarly valuing such property pursuant to section two thou-  
12 sand thirty-two of the internal revenue code, or [~~in the case of clause~~  
13 ~~(ii) of this subdivision,~~] pursuant to section two thousand thirty-two-A  
14 of such code.

15 § 4. This act shall take effect immediately.