STATE OF NEW YORK

442

2019-2020 Regular Sessions

IN SENATE

(Prefiled)

January 9, 2019

Introduced by Sens. HOYLMAN, SEPULVEDA -- 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, in relation to requiring written notice of the collection of a tax levy to be provided by registered or certified mail

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

Section 1. Section 3016 of the tax law, as added by chapter 770 of the laws of 1992, is amended to read as follows:

§ 3016. Notice to person liable to pay tax. Before the commissioner collects any tax by levy, the commissioner shall give prominent written notice to the person liable to pay the same that, in like manner as a judgment creditor, the department has certain rights to enforce the warrant by levying upon real and personal property of the taxpayer. Such statement shall be made in clear and concise language readily comprehensible to the average reader and shall be set off from any other text or notice. **The commissioner shall provide such notice by registered or certified mail to the person's last known address, unless the commissioner cannot ascertain the person's last known address through reasonable diligence.**

§ 2. This act shall take effect on the first of January next succeeding the date upon which it shall have become a law and shall apply to tax years commencing on or after such date.

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

LBD03507-01-9